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ON
FINANCIAL REFORM.

BY
SIR HENRY PARNELL,

BART. M. P.

FOURTH EDITION.

LONDON:
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MDCCCXXXII.



PREFACE

TO

THE THIRD EDITION.

THE numerous Parliamentary accounts and Pamphlets concerning the subjects treated of in this work, which have been published since the first edition of it appeared, have been carefully examined, and such additions have been introduced as are calculated to give a complete exposition of the actual state of the finances.

Additional accounts are inserted in the Appendix, of the Civil List Pensions, and of Salaries exceeding 1000*l.* a year; and also of the comparative state of Ireland with respect to Trade, Manufactures, and Agriculture, immediately before the Union, and at the present time. An Index has also been added.

February, 1, 1831.

removing the obstacles which fetter the commerce between England and France.

The general knowledge which now prevails of the facts, that every tax laid on for the purpose of protecting a trade, is of doubtful benefit to the parties who carry it on, and a certain evil to the public at large, is a result which cannot fail to be gratifying to all those writers on political economy, who have endeavoured to expose the fallacies and exaggerated misrepresentations of the supposed advantages of protecting duties.

But the two main objects of this publication have not yet been attended with success, namely, 1st, The reformation of the colonial system as to trade and finance. 2ndly, The securing of a large reduction of the public expenditure. The additional information which time and new researches have afforded on the practicability of effecting a large reduction of the expenditure, confirms the accuracy of all that has been advanced on this head.

January 26, 1832:

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FINANCIAL REFORM.

CHAPTER I.

TAXATION.

ALTHOUGH it may be impossible to relieve industry from all those taxes which are injurious to it, no attempt can be made towards accomplishing a partial repeal of them, without producing a great public benefit; and as, perhaps, the general distaste for close and accurate reasoning on subjects of this kind may have led to exaggerated notions of the difficulty attending the getting rid of taxes producing several millions of revenue, no one ought to feel discouraged from endeavouring to show,—if, after a full consideration of the subject, he feels convinced,—that many taxes might be reduced and many repealed, without any risk with respect to securing a sufficient revenue for all the services of the state.

But before entering upon a discussion having this object in view, it is necessary to make some preliminary remarks on Taxation in general, for the purpose of explaining the circumstances which enable a country to bear a heavy amount of taxes, without being prevented from progressively becoming more industrious, more rich, and more powerful.

It would appear that the pressure of the taxes is too commonly estimated with reference only to the total

amount of revenue levied by them; and without duly considering the amount of the national income, consisting of the incomes of all the classes of the community, out of which the taxes are paid. But this is a very erroneous way of forming conclusions with respect to the degree in which the taxes affect the public. For, if the income of the country has been going on increasing in a greater proportion than taxation has been increasing, the pressure of taxation will be less now than it formerly was, though the taxes may have been doubled or trebled. So, also, if the national income shall continue to go on increasing, taxation may be still considerably increased, beyond what it is now, without any real increase of burden on the community.

There is another circumstance connected with the question of the degree in which the taxes are oppressive, which is seldom noticed, namely, the different effects produced by different kinds of taxes. As it is clear that security and good order are productive of universal advantage, and that without them there would not be any considerable accumulation of wealth, no individual can justly complain that he is made to contribute, in the same proportion to his means as others, for their attainment; but in selecting the taxes, a great deal of injury may be done to individuals, and to the public at large. If taxes fall on industry, that is, on raw materials, on manufactures, or on trade, they raise prices; by raising prices they diminish the consumption of the productions of industry, and thus diminish the employment of capital and labour, and check the accumulation of new capital. But if taxes fall on persons not in business, who have incomes derived from rents, tithes, dividends on stock,

interest on mortgages, salaries under government, and other such incomes, industry is but little injured by these taxes, in comparison to what it is by those taxes before mentioned; and the country may go on paying them without any great impediment to its becoming richer and richer. It may be true, that each individual who pays a tax of this kind will spend less on the productions of industry; but as, in point of fact, what he pays is transferred by government in various ways to other individuals, the money paid for the tax is still expended on such productions. So that, before a correct opinion can be formed of the actual effects of taxation, it is necessary to examine and make a distinction between the portion of taxes which falls on industry and that which does not.

There is still another circumstance to be mentioned, as connected with the pressure of taxation, which also is seldom taken into consideration, namely, the effect of monopolies and protections, in raising the prices of the numerous commodities which are the subjects of them. These monopolies and protections impose by increased prices burdens on the public, not for any purpose of common utility or national advantage, but for the support of some favoured trades. If the effect of the corn laws be to raise the price of corn five shillings a quarter, this advance on the quantity annually consumed, taken at 50,000,000 quarters, creates a charge on the public of 12,500,000*l.* a-year. If the protecting duties on East Indian and foreign sugars advance the price of sugar only one penny a pound, this advance on the quantity annually consumed, namely, 400,000,000 pounds, is a tax on the public of 1,800,000*l.* a year. If the East India Company's monopoly make the price of tea (exclusive of duty)

not far short of double what it is at New York and Hamburgh, it imposes a tax of nearly 2,000,000*l.* a year in the form of increased price; and the protection in the timber trade enjoyed by the shipowners and Canada merchants costs the public at least 1,000,000*l.* a year; so that by these monopolies and protections, 17,000,000*l.* a year are taken from the pockets of the people, just as if corn, sugar, tea, and timber, were taxed to that amount, and the produce paid into the Exchequer. The system of monopoly and protection affects almost every branch of industry, and imposes, by increasing prices, many more millions of charge on the public than these 17,000,000*l.*, all which press on the resources of the country exactly in the same way as a similar amount of increased prices arising from taxation, and thus make the taxes appear to be much more burdensome than they really are.

It is because these circumstances are not duly attended to, that so much is heard of the suffering and injury which the taxes produce; of the ruin which they have brought on our manufactures and commerce, and of its being impossible for this country to embark in a new war, without encountering the greatest financial difficulties, and incurring the risk of bankruptcy. But these notions are only in part well-founded: for, notwithstanding the very injurious effects of many of the taxes, taxation has not yet been carried to such an extent as to place this country either in a declining or stationary state with respect to its agriculture, manufactures, and commerce. This is a conclusion come to by reasoning on facts, which show the continued accumulation of wealth in defiance of all impediments. It is a conclusion in no

degree originating in any preconceived theory ; nor does it lose any of its claim to have confidence placed in it, by its being directly opposed to the opinion of a number of persons, who maintain that the nation is in a declining state ; because these persons wholly omit to sustain that opinion by any reasoning whatever. They merely exclaim, Look at the national debt ; the taxes ; the distress of agriculture and manufactures ;—but they forget that the country was in the highest state of prosperity in the years 1823, 1824, and 1825, with the same debt and taxes which now exist ; and that similar distress to what now prevails*, has been a matter of regular recurrence, and regularly followed by recovery, as soon as the disturbed proportion of supply to demand is restored to its proper ratio,—an event which happens as a matter of course, from the operation of the common rules by which trade is carried on.

The history of this country shows that temporary interruptions have been constantly mistaken for symptoms of habitual decline ; and those persons who now maintain that the country is in this state, in ignorance of this historical fact, are committing the same error which has been so often made and so often exposed. It has been remarked, that the English are more inclined than any other nation to view the dark side of the prospect, to fear everything, and hope for nothing. Whenever the manufacturers suffer a reduction in their profits, and landlords find a difficulty in obtaining their rents, distress is universally proclaimed, and every one concludes the country is undone.

Similar desponding apprehensions have been pub-

* The first edition of this work was published in February, 1830.

licly avowed at different times, in works of respectable authority in other respects, in the course of the last hundred and thirty years, during which period the nation has been continually making progress in happiness and prosperity. Dr. Davenant, in describing the state of public affairs in 1699, says, 'our gold and silver will be carried off by degrees; rents will fall; wool will sink in its price; our stock of ships will be diminished; farm-houses will go to ruin; industry will decay; and we shall have upon us all the visible marks of a declining people*.' In 1736 the Craftsman says, 'the vast load of debt under which the nation groans is the source of all those calamities and gloomy prospects of which we have so much reason to complain: to this has been owing that multiplicity of taxes, which have more than doubled the price of the common necessities of life, and thereby distressed the poor labourer and manufacturer; disabled the farmer to pay his rent; and put even gentlemen of plentiful estates under the greatest difficulty†.' Dr. Chalmers, in describing the state of the country in 1775, says, 'yet prosperous as our affairs had been during the short peace of 1763, they were represented by an analogous spirit to that of 1738, either of designing faction or of interested folly, as in an alarming situation. The state of things, it was said, is approaching to an awful crisis. The navigation and commerce by which we rose to power and opulence are much on the decline; our taxes are numerous and heavy; an enormous national debt threatens the ruin of public credit; our labouring poor are forced by hard necessity to seek

* Essay on the Balance of Trade.

† No. 502. 14th Feb. 1736.

that comfortable subsistence in distant colonies which their industry at home cannot procure them*.' It would not be difficult to make many additions to the above extracts, were it necessary to adduce further proof that ill-founded apprehensions have led to repeated errors in considering temporary defalcations as infallible symptoms of a fatal decline†. But at the same time it must be confessed that, while there is no reason for placing any reliance on the predictions which are now so confidently made of approaching and inevitable ruin, the preservation of what we have acquired, and the future progress of public prosperity, are subjects entitled to inspire deep and constant anxiety.

With respect to the evils which the taxes occasion, the true state of the case is, that certain of them, which fall on raw materials, manufactures, and trade, and others which are carried to an excess on some of the principal articles of consumption (together producing a net revenue of about 11,000,000*l.*†), are as injurious as it is possible for taxes to be; but that the rest of the taxes, which produce about 39,000,000*l.*§,

* Estimate, p. 153.

† See Sir John Sinclair's History of the Revenue, Appendix, vol. ii. p. 51, in which extracts are given from twenty-two authors, stating that the nation was wholly ruined and undone at different periods between 1688 and 1783.

‡ The taxes on raw materials yield 6,000,000*l.* a year; those on manufactures 2,000,000*l.*; and that part of the revenue levied on tobacco and foreign spirits, which may be considered as being obtained by the duties on those articles being too high, and injurious to industry and trade, may be estimated at 3,000,000*l.* (See Appendix, No. 1.)

§ The amount of the net ordinary revenue is stated by the Committee of Finance to have been, in 1827, 49,581,772*l.*—Fourth Report, p. 113. The Committee of Finance referred

are paid, for the most part, voluntarily, and out of the surplus of the incomes of individuals over and above what is requisite for purchasing the necessaries of life; and although these taxes occasion many inconveniences and vexations, they are not oppressive and destructive in the way they are commonly supposed to be by those persons, who, for want of sufficient examination into their real effect, imagine that all taxes are equally injurious. So long as a revenue of 50,000,000*l.* must be raised for the public service, the abovementioned large portion of it (39,000,000*l.*) is obtained in a way but little liable to any real objections; and if the remainder were provided by taxes of the same kind, the whole revenue would be paid without any serious injury; because, notwithstanding the large amount of the charge, the stock of national wealth is so great in proportion to it, as to be fully able to bear to in this work is the Committee appointed in the Session of 1828.

The following is the account of the ordinary net revenue of the year 1829, in the return laid before Parliament.

Customs	£17,211,839	19	6½
Excise	19,540,010	19	11½
Stamps	7,101,304	13	5
Taxes	4,896,567	10	6½
Post Office	1,481,000	0	0
One Shilling and Sixpence, and Four Shillings on Pensions and Salaries	54,493	1	11½
Hackney Coaches and Hawkers and Pedlars	61,167	1	10
Small Branches of the King's Here- ditary Revenues	6,632	5	0
Surplus Fees of Regulated Public Offices	66,372	15	0½
Poundage Fees, Fells Fees, &c. in Ireland	8,886	14	8½
	<hr/>		
	£50,428,275	1	11½

it. It is by reasoning in this manner, with reference to the relation between what is to be paid and the means of paying it, that the true state of the case with respect to the pressure of taxation can be best understood, and those errors avoided which are the grounds of the current opinions that the country is incapable of supporting its burdens, and of the schemes which are proposed for improving the condition of it by some change in the currency, or some other expedient*.

What are called our financial difficulties, and about which so much alarm is felt, are not so much present as prospective difficulties. The Treasury easily finds means for paying all demands upon it; and we may rest assured, that whatever the difficulties may be

* The administration of Lord Liverpool is entitled to the gratitude of the public for the ability and courage with which it undertook and accomplished the restoration of the currency to its old standard. The fact, proved by Mr. Tooke in his Letter to Lord Grenville, of the paper of the Bank of England having been reduced, before the passing of Mr. Peel's bill, to such a low amount as would have restored the value of the currency if no such bill had passed; and the flourishing state of the revenue, of trade, of manufactures, and of agriculture, in the years 1823, 1824, and 1825, during which Mr. Peel's bill was in full operation, completely expose the error which those persons have fallen into, who attribute every modern public calamity to that measure. Besides, when it is considered that all the money transactions connected with commerce and manufactures were not at all affected by the restoration of the currency, in consequence of their transitory nature, and that these in point of value comprise a vast many more millions of property than rents and other fixed property, it will appear quite impossible that the passing of Mr. Peel's bill could produce the generally destructive effects commonly attributed to it. The wisdom of rejecting all the schemes proposed in the last session for again altering the currency is now manifest from the disappearance of distress without their aid.

under which the country is at present placed, they may be made to yield to sound principles of legislation.

With respect to prospective difficulties, the notion of them arises from apprehensions of the effects of a new war on our commercial and financial interests. The debt, which has been so little reduced during so long a course of peace, will, according to all that is known of the means by which ministers propose to manage the finances, rapidly accumulate on the recurrence of another war; it is therefore impossible not to feel great uneasiness at the prospect of a very large addition of permanent taxes for the purpose of paying the interest on new loans. But, in point of fact, there would be no ground for anticipating any peculiar degree of embarrassment in the event of a war, if all were now done, that ought to be done, for conducting our financial affairs in a proper manner. If the unfunded debt were reduced to a few millions; if the currency were settled on a sound footing by reforming the banking system; and if a foundation were laid for imposing war taxes whenever a war shall take place, there ought to be no greater difficulty in commencing and carrying on a new war, than has been experienced on former occasions.

But it is by no other means than by applying the most unremitting care and superintendence directed on sound principles to our finances, that they can be preserved from those difficulties in which they are already supposed to be involved. With a skilful management of them, we may trust to the further increase of our productive industry for enabling us to overcome new difficulties, in the same way that it enabled us to provide the expenses of the last war. We have only to remove the impediments with which bad laws still

clog the activity and energy of individuals, to render productive industry even still more efficient than heretofore in creating new wealth.

The want of attention to the effect of increasing productive industry in increasing the sources of taxation, has led to much erroneous reasoning on the subject of taxation. For nothing can be more certain, than that the amount of the produce of national industry taken by a government in the shape of taxes, may be regularly increased in every country in which the arts are progressive, without occasioning any additional burden to the people. Every new invention and discovery by which the production of commodities can be facilitated, and their value reduced, enables individuals to spare a larger quantity of them for the use of the state. This shows that governments have precisely the same interest as their subjects in facilitating production. Public wealth is merely a portion of private wealth transferred from individuals to government; and the greater the wealth of individuals, the greater will be the magnitude of the portion they can conveniently spare for public purposes*.

The amount of the income of Great Britain at the revolution has been commonly computed at 43 millions. Mr. Arthur Young, in his work on Political Arithmetic, published in 1776, computed the national income at 100 millions†. Mr. Lowe says, in his work on the State of England, that the *taxable* income amounted, in 1793, to 125 millions; and in 1806, to 170 millions‡. Of late years, the *general* income§ of

* See the Supplement to the Encyclopædia Britannica, vol. vi. p. 689. Article, 'Taxation.'

† Sir John Sinclair's History of the Revenue, vol. i. p. 337.

‡ Appendix, p. 32. § Sup. Encyc. Brit. vol. vi. p. 643.

Great Britain has been computed at 300 millions. Mr. Ricardo says, in his work on the Principles of Political Economy, published in 1819, 'Notwithstanding the immense expenditure of the English government during the last twenty years, there can be little doubt but that the increased production on the part of the people has more than compensated for it. The national capital has not merely been unimpaired, it has been greatly increased; and the annual income of the people, even after the payment of their taxes, is probably greater at the present time than at any former period of our history. For the proof of this, we might refer to the increase of population—to the extension of agriculture—to the increase of shipping and manufactures—to the building of docks—to the opening of numerous canals, as well as to many other expensive undertakings, all denoting an immense increase both of capital and of annual production*.' As ten years have elapsed since Mr. Ricardo published these remarks, and as similar proofs can be referred to, showing a continued increase of production, it is correct to come to the conclusion, that the national capital and income are now much greater than they have been at any former period.

The increase of a million a year in the rateable income of Lancashire, stated by Sir Robert Peel in the House of Commons to have taken place between 1815 and 1829, sustains this conclusion†.

The following accounts fully corroborate all that has been just said with respect to the progressive increase of national wealth :—

* Third Edition, p. 164.

† Mirror of Parliament, June 12, 1829, p. 2099.

An Account of the Quantities of the following Articles imported or made for Home Consumption, in Great Britain, on an average of three years, to the 5th of Jan. 1781, 1793, 1813 or 1815, and 1830.*

	1781.	1793.	1813.	1830.
Cotton } lbs.	6,816,692	30,789,572	78,811,283	218,484,094
Wool }				
Sheep's } „	958,080	3,204,342	7,430,476	27,182,904
Wool }				
Raw Silk „	426,958	827,812	919,162	3,503,289
Indigo „	560,590	884,738	. . .	2,522,311
Tallow, cwts.	99,437	181,887	347,775	1,005,237
Fir Timb. loads	84,668	222,760	251,690	426,630
Year 1815.				
Soap lbs.	38,807,408	47,583,591	78,784,075	114,182,804
Candles }				
Tallow } „	51,713,319	58,892,026	77,954,823	115,813,275
Wax do. „	202,079	451,578	817,483	1,002,740

Exports of British and Irish Produce and Manufactures from Great Britain.

Official value.	
1792	16,824,007†
1814	33,200,580‡
1829	55,465,723‡

An account of the Shipping cleared outwards from Great Britain.

	British, Tons.	Foreign, Tons.
1792	1,563,744	175,556§
1829	2,063,179	730,250||

As to the future prospects of the nation, there is no reason to doubt that a continued augmentation of capital will take place even in defiance of many obstructions. The same moral, physical, and external

* Sess. Pap. 1830, No. 545. † Remarks on Customs, p. 47.

‡ Sess. Pap. 1830. No. 243.

§ Remarks on Customs, p. 46. || Sess. Pap. 1830, No. 678.

causes, which have contributed to the existing amount of national wealth, are still in operation. The free constitution of the government; the exact administration of the laws; the protection afforded to foreigners; and the toleration of all religions, will produce the same effects which they have hitherto produced. The improved manner of conducting business and speculations among the higher mercantile and manufacturing classes in consequence of more attention being paid to the science or principles of trade, and the activity, perseverance, and increased knowledge of the working class, will cause the future efforts of industry to prosper. Our natural productions of iron, coal, and other articles of raw materials will preserve our superiority in manufactures over other nations; while a reformed management of our foreign possessions, and a more enlarged system of free trade, will extend our markets. Whatever evils press just now (February 1830) on our manufactures, the more we examine our situation, the more we shall find it possible to trace them to causes of a temporary character*.

* The following statement appeared in the *Northampton Mercury*, early in November, 1829:—

‘In reference to domestic affairs, it gives us infinite satisfaction to be able to report the prospect of the state of trade is become more and more cheering. The crisis of commercial distress is generally considered to be over by competent judges; and a resumed activity is reported from most of the great manufacturing districts. From Liverpool, extensive transactions are reported in cotton wool; and, as might be expected, the accounts for the last few weeks are all confirmatory of activity in the cotton manufactures. At Manchester, the silk warehouses have lately been completely cleared of their stock: at Halifax there is a great demand for woollen cloths; at Leeds all hands are employed; and at Bradford, the accounts are equally of a cheering nature.’ The

Improvements, whether in agriculture, manufactures, or foreign trade, are still very far from having

The correctness of these observations is fully borne out by the following extracts from the public papers to a more recent date :—

[From the *Times*, May 10 and 11, 1830.]

‘ We have great satisfaction in saying, that in consequence of the revival of the glove trade, and other causes, the working classes in this city are much better employed than they have been. *The price of skins has risen so much in France, that the manufacturers of that country cannot now compete so successfully with English glovers.*’—*Worcester Journal*.

‘ *State of Trade in Yorkshire.*—It gives us great satisfaction to be able to state, that the improvement which has been experienced for some time past in the trade of this district is not only maintained, but very decidedly increased. During the last fortnight, a greater quantity of woollen cloth has been sold in Leeds than was perhaps ever before disposed of in the same length of time ; and the most encouraging feature in the trade is, that stocks are very low both in the hands of the manufacturers, of the merchants, and of the London dealers. The Huddersfield and Bradford markets this week have been remarkably brisk, as the accounts from those places testify.’—*Leeds Mercury*.

‘ We understand that work has been given out to the plain silk hose hands, by some of the hosiers of this town, during the past week, at an advance of 3s. per dozen ; and that the advance is expected to become general this day. The demand for goods is greater now than it has been known for some years. It is a singular circumstance, that there are now seventy-two plain silk frames unoccupied in this town for want of hands.’—*Derby Reporter*.

[From the *Globe* of August 24, 1830.]

‘ *State of Trade.*—We scarcely ever remember the trade of this town (Manchester) and neighbourhood generally to have been in a more healthy and satisfactory state, than, by common consent, it is admitted to be at this time. The silk manufacture, we are glad to say, participates in the general improvement. The manufacture of bandanas, which the anti-free-traders told us was to be annihilated by the opening of the

arrived at a limit; and no country possesses in its resources greater means of continuing in a career of advancement. If, then, peace continue, it may be expected that the national capital and income will become much greater than they now are. One effect of this will be,—the taxes becoming so productive of revenue, as to allow of some being repealed; but the main and most important effect will be, such increased means of paying taxes as will admit of the expenses of future wars being wholly defrayed by war taxes, so

market for East India goods, has for several months been decidedly more extensive than ever, and very large quantities have been disposed of for foreign markets. There is at present, we are happy to add, less apprehension of the probability of any serious commercial reaction than we have formerly known at similar periods. The business done, generally speaking, is bottomed upon real capital.'—*Manchester Guardian*.

[From the *Globe*, Aug. 28, 1830.]

Huddersfield.—'I have much pleasure in announcing a decided and considerable improvement in the woollen trade of this place. For some description of goods the supply is not at all equal to the demand.'

[*Same Paper*.]

Iron.—'We are happy to hear that the iron trade is in a more flourishing state than it has been. An advance in the price of iron has recently taken place in Staffordshire.'

[From the *Times*, Oct. 26, 1830.]

Wool Trade.—'The markets of Leeds and Huddersfield are still very brisk; the accumulation of wool in the farmers' hands, of which we heard so much two or three years ago, is worked up, and the manufacturers are now at work upon the present year's "clip." The fustian and other weavers in the neighbourhood of Halifax have obtained a very considerable advance of wages; and a similar advance has been made to the woolcombers. This we consider excellent news: as far as the manufacturing parts of the country are concerned, we want only the return of that state of things which will enable the masters to give liberal wages to the workmen.'—*County Chronicle*.

that no addition need be made to the national debt. If the progress of wealth be not interrupted, this is the state to which the country would certainly come by continually growing richer; and as all danger and difficulty about the national debt would then be got rid of, the object of all our financial arrangements ought to be to remove every impediment arising from taxes on industry and restrictions on trade, in the way of the most rapid accumulation of capital and national wealth. No common considerations or apprehensions about the danger of making innovations ought to be allowed to prevent such a reform in the taxes, and such alterations in commercial regulations. Industry would then be relieved from all obstructions, and those remains of monopoly, which are still so deeply engrafted in our commercial policy, would be done away.

The nature of the reform of the taxes which seems to be required will be explained in the following pages. The principle that will be held in view in suggesting each alteration, will be that of levying the revenue which is wanted for the public service in such a manner as to occasion the smallest possible loss of money and enjoyment to the contributors, and the least possible impediment to the progress of national industry and national wealth: at the same time, full consideration will be given to the great importance of making every change in so gradual a manner, that nothing may happen which might give a shock to trade, or reduce the revenue below what is requisite for all the public services.

CHAPTER II.

TAXES ON RAW MATERIALS.

It appears, from an account laid before the House of Commons, that the taxes on the materials of manufactures, buildings, ship-building, and other trades, produced in 1827 a net revenue of 6,191,956*l*.*

Although there is no proposition in finance the truth of which is more readily admitted, than that which affirms the impolicy of taxing the materials of industry, there is, at the same time, so little appearance of a proper effort being made to modify or repeal this class of taxes, that nothing appears to be more wanted than a full explanation of their injurious operation on the employment of capital and labour, the accumulation of capital, and the increase of national wealth.

As the power of the manufacturing capital of a country to purchase raw materials is in proportion to their cheapness, and as the extent of manufactures is in proportion to the quantity of materials that are purchased, every particle of duty laid on them lessens the amount of industry and of annual production. It consequently lessens the means of adding to the national capital, because these means consist of the surplus of the annual productions of the country. When, therefore, no less a sum is raised, every year, than 6,000,000*l*. on materials, it is manifest how great

* Parl. Pap. Sess. 1829, No. 172 ; and see Appendix, No. I.

an injury this kind of taxation must do, by limiting manufacturing and every other kind of industry.

These taxes also have a very injurious effect in limiting navigation and foreign commerce; for if there were no such taxes, the increased quantity of foreign materials that would be imported, and of finished goods that would be exported, to pay for these materials, would add considerably to both navigation and foreign commerce.

The levying of so large a sum as 6,000,000*l.* a year on articles that require capital and labour to give them utility and value, must strike every one as being a most serious obstacle in the way of remedying the difficulties which press at this moment the heaviest on the country, namely, the want of employment for capital and labour. The repealing, therefore, of the whole of these taxes is a measure particularly called for, under the present state of our manufactures, and of the labouring class.

With respect to the foreign market for our manufactures, the taxes on materials produce an evil of the greatest magnitude; for, by increasing the cost of production, they contribute to lessen the means our manufacturers have of carrying on a successful competition with foreign manufacturers. Whatever may be the difference between one country and another, with respect to soil, climate, capital, wages, and machinery, the circumstance which leads to the exportation of manufactures, and makes it profitable, is the advantage in the smallness of the cost of producing them; every tax, therefore, on materials, by increasing the price of them, adds to the cost of production, and thus lessens the means of carrying on competition with foreigners. In this way it acts as a bounty on foreign

manufactures, and therefore is a tax of the most pernicious description.

If all materials were free of duty, the consequence would be, that our woollens, cottons, silks, hardware, and other manufactures, might be sent to foreign markets two or three per cent. cheaper than at present; and to those persons who have a due sense of mercantile profit, and of how little a turn one way or the other secures or loses a market, this will appear to be of the greatest importance. What, in point of fact, under the present circumstances of our manufactures, we have most cause to be alarmed at, is not the depression of the home market, but foreign competition, in consequence of the progress now making on the continent of Europe and in America in the improving and extending of all kinds of manufactures. We shall do well, therefore, to look into the effects of taxation; for if we continue to load our manufacturers as they are now loaded, we may be assured that taxes will bring upon us the same result that they brought on Holland, which is thus described in the work of M. Luzac on the Wealth of Holland:—
‘D’autres examineront peut-être si ces taxes ont été judicieusement placées; si elles sont perçues avec l’économie convenable. Il suffit ici d’observer que les manufactures de laine, de soie, d’or, et d’argent, une foule d’autres ont succombé après avoir lutté longtemps contre la progression de l’impôt. La Hollande n’a sauvé du naufrage de ses manufactures, que celles qui n’ont pas été exposées à la concurrence des autres nations.’*

As nothing is more important than to produce a general conviction of the absolute necessity of repeal-

* *La Richesse de la Hollande*, vol. ii. p. 73.

ing the taxes on materials, some short remarks will now be made to draw attention to those taxes which are the most particularly inconsistent with sound principles, and the most injurious in their operation.

Hemp being an article of the first necessity for the navy and for the mercantile shipping, and not being produced at home, the duty upon it of 4*l.* 13*s.* 4*d.* a ton is very objectionable. By increasing the prices of sails and cordage, it is quite inconsistent with those numerous legislative regulations which are still in force for protecting and encouraging the shipping interest. It also raises the prices of those kinds of linen which are in general demand, and by thus diminishing the consumption of them, it diminishes the employment of capital and labour.

As the legislature, acting most wisely, has introduced a freer system of navigation, it is bound in common justice to the shipping interest to remove all duties on the materials of ship-building. The permission which has recently been given to British ships to buy foreign cordage, and bring it home free of duty, is an additional reason for taking off the duty on hemp.

The duty on barilla was reduced this year to 2*l.* a ton: it should have been wholly taken off. It is used in large quantities in making soap, and raises the prices of the materials of several manufactures. Even in the cases where a drawback is allowed, the obtaining it is attended with much expense and loss of time; while, as is the case with all drawbacks, there is a great waste of public money in the business first of collecting the duty, then in repaying it, and often besides, in consequence of more duty being drawn back by fraudulent contrivances than the duty

originally paid. This duty was originally and avowedly imposed as a protection of the manufacture of kelp, for the exclusive benefit of a few families in Scotland.

The duty on thrown silk not only raises the price of the silk imported, but as long as any is imported, of all silk thrown at home ; because the price of the latter will always be as high as the price of the former, in consequence of its being impossible that two prices for the same article can exist in the same market. If thrown silk were free of duty, the price would be reduced by the amount of the duty ; for our own throwsters, in order to secure a sale for their silk, would be obliged to introduce such improvements as would enable them to go into competition with free foreign thrown silks. If they could not make such improvements, and lower their prices, then the silk manufacturers would be supplied by foreign silk ; but the progress which has of late been made in silk machinery makes it evident that this is an event by no means likely to happen, if the duty on thrown silk were repealed.

The duty on timber affects and injures industry in a great variety of ways, in consequence of its being so much used in ships, buildings, machinery, &c. Countries possessing forests in the vicinity of navigable rivers, enjoy great advantages in that respect over our ship-builders ; and to lay a duty upon timber is still further to increase those advantages. Instead of doing this, it would appear as if it were an indispensable preliminary to securing a permanently successful competition with foreign ship-builders, to admit timber to be imported free of all duty.

The present arrangement of the duties, namely, of 10*s.* a load on North American timber, and of 2*l.* 15*s.*

a load on European timber, forces, as it were, the use of the former kind, though of inferior quality. It has already been stated that this arrangement, which has for its object to protect the timber of our North American colonies and our shipping, costs the public 1,000,000*l.* a year;—many competent judges say 1,500,000*l.* If, in place of the present duties, a duty of 1*l.* 10*s.* a load were imposed on all timber, the prices would be reduced 1*l.* 5*s.* a load, and the revenue would be very considerably increased; for then nearly the whole of the foreign timber, consumed in the United Kingdom, would pay 1*l.* 10*s.* a load, instead of a small portion of it paying 2*l.* 15*s.*, and the remainder paying 10*s.* in consequence of its being impossible that, with a duty of 1*l.* 10*s.* on all timber, American timber could be imported and sold with profit. In 1809, before the duty on European timber was raised, 428,000 tons of British shipping were employed in this trade*.

The duty on bricks and tiles falls heavily on industry, in consequence of the number and size of the buildings required for mills, factories, store-houses, &c. It must obviously contribute to diminish the employment of capital and labour.

The repeal of the duty on coals this year renders it unnecessary to introduce into this edition those observations which were stated in the last, to explain the various injuries resulting from it. The public are greatly indebted to Lord Althorp for this great relief to industry, and for the repeal of other taxes, selected on the principle of disembarassing the productive powers of the country from pernicious obstructions.

The duties on tallow and soap are exceedingly

* Speech of the Right Hon. C. P. Thomson, 26th 1830, on the reduction of taxes, p. 22.

injurious to manufactures, and have the same effects that all the other duties on materials have—namely, that of deranging the natural course in which capital and labour would be employed, productions extended, and the wealth, comforts, and enjoyments of the community increased.

The repeal of the duty on leather, in the last session, was a measure perfectly in accordance with the principles here laid down; but the selection of the beer duty, as one more fit to be repealed than the duties on materials and manufactures, was a great error. The giving up of so large a revenue as that received on beer admitted of the repeal of nearly all those taxes which are the most injurious to industry.

It is impossible to repeat too often how much good the repealing of the taxes on materials would do. The evil of continuing them is so universally pernicious, that the commonplace excuse for it should have no weight; namely, that the circumstances of the country will not admit of a reduction of the revenue—at least, until those circumstances have been more fully investigated. No inquiry has as yet been made to ascertain whether means may not be found for securing a sufficient revenue for the public expenditure without the aid of this class of taxes; and therefore no plea of difficulty, with respect to the revenue, should be listened to, until it can be shown, either that the present scale of public expenditure will not admit of any reduction, or that no other taxes can be laid on of a less injurious kind than the existing taxes on materials.

CHAPTER III.

TAXES ON MANUFACTURES.

CONTRARY to every sound principle of trade, the manufactures of paper, glass, and printed calicoes have been selected as subjects of taxation.

The following account shows the rates of duty which have been imposed, and the revenue obtained from them :—

An Account of the Net Produce of the Excise Duties in the United Kingdom, as stated in the Finance Accounts for the Year 1827, on Glass, Paper, and Printed Calicoes, and showing the several rates of duty.*

ARTICLES, NET PRODUCE.				RATES OF DUTY.			
	£	s.	d.		£	s.	d.
Glass .	613,508	3	9½	{ Materials for flint glass . . . . .	. 0	0	3
				{ Ditto plate . . . . .	. 3	0	0
				{ Crown glass . . . . .	. 3	13	6
				{ Broad ditto . . . . .	. 1	10	0
				{ Green ditto . . . . .	. 0	8	2
							per lb.
							per cwt.
Paper .	649,779	8	11	{ First-class paper . . . . .	. 0	0	3
				{ Second ditto . . . . .	. 0	0	1½
				{ Glazed paper, millb. & scaleb. . . . .	. 1	1	0
				{ Pasteboard, 1st class . . . . .	. 1	8	0
				{ Ditto, 2d ditto . . . . .	. 0	14	0
							per lb.
							per cwt.
Printed goods†	662,141	16	1½	{ Foreign calicoes . . . . .	. 0	0	7
				{ British calicoes & muslins . . . . .	. 0	0	3½
				{ Stained paper . . . . .	. 0	0	1½
							per yard.
£1,925,429 8 9½				J. EWBANK, General Accountant.			
Excise Office, London, 17th Feb. 1829.							

As the extent of the market for these manufactures,

* For the duties on bricks and tiles, soap and starch, see Appendix, No. I.

† This duty has been repealed.

and consequently the extent of the employment of capital and labour in producing them, depends on their cheapness, these duties, by increasing prices, have a direct effect in limiting the market for them, and diminishing the employment of capital and labour. In addition to this, the necessarily severe and vexatious regulations under which these duties are collected, have most injurious consequences.

By the Excise laws prescribing the processes of fabrication, the manufacturer cannot manage his trade in the way his skill and experience point out as the best; but he is compelled to conform to such methods of pursuing his art as he finds taught in Acts of Parliament. Thus the unseen injury arising from Excise taxation, by its interference with the free course of manufacture, is much greater than is suspected by the public. The consequence of the activity and invention of the manufacturers being repressed, is, that the consumers of their goods pay increased prices, not only for the duties imposed on them, but for the additional expense incurred by absurd and vexatious regulations; and, in addition to this, the goods are generally very inferior in quality to what they would be if no duties existed.

The policy of the legislature in laying on the duties now under consideration, is in direct opposition to that policy which has been so extensively pursued, of imposing high duties on foreign goods to protect all other manufactures, and forms a striking instance of the inconsistency and absurdity for which a great part of our commercial code is distinguished.

The duty on the paper manufacture varies from 50 to 150 per cent. on the different kinds of paper. The laws for regulating the collection of it are so scattered

and confused as to render it almost impossible for a manufacturer to have a perfect knowledge of them. The number and amount of the penalties to which he is subject are quite out of all proportion to the frauds he may, by possibility, be guilty of, while the power of administering these laws and levying these penalties is unlimited.

The duty on paper has an injurious effect on many other trades besides that of the paper-maker. The limited consumption which it occasions injures the makers of machinery, type-founders, ink-makers, printers, engravers, booksellers, bookbinders, stationers, paper-stainers, and several other trades. But the greatest evil of all is the high price of books which it gives rise to. This places a great obstacle in the way of the progress of knowledge, of useful and necessary arts, and of sober and industrious habits. Books carry the productions of the human mind over the whole world, and may be truly called the raw materials of every kind of science and art, and of all social improvement*.

The duties on all kinds of glass manufactures are so high, that they necessarily have a most injurious effect in limiting the extent of the market for them, and thereby diminishing the employment of capital and labour. The materials of glass in this country are so abundant, and also the materials for work-

* The duty on foreign books of 5*l.* per cwt. is one of the most objectionable of the protecting duties; it forms a part of the taxes on knowledge, and is a barbarous tax on the cultivation of foreign literature:—see a valuable article on this subject in the 29th Number of the *Westminster Review*. One of the good effects of taking off the duty on paper, would be the removal of everything like a pretext for continuing the duty on foreign books.

ing up the glass materials, that the taking off the duties would lead to an unlimited extension of this manufacture. The use of a great number of articles, which is now confined to the richer classes, would become universal among the lower orders. There is no reason, except the high price, which is the consequence of the duty, why every house in the United Kingdom should not be as abundantly furnished with plate glasses as in France. All the information which can be obtained from the best informed travellers goes to show that if the duty were taken off there would be a great exportation of this manufacture to foreign countries. As in the case of the paper manufacture, a great many other trades are injured by the duties on glass besides the glass manufacturer. In the Act of Parliament for the collection of these duties there are no less than thirty-two clauses of regulations, penalties, and prohibitions; all great obstacles in the way of introducing improvements, vexatious in the highest degree to the manufacturer, and necessarily obliging him to sell his goods at much higher prices than what the mere amount of the duty occasions.

The following statement shows how much the high duties have kept down the consumption of glass.

The quantities which paid duty for home consumption were—

Flint and Plate Glass.

	Cwts.
Four years to 1793 - Duty, 21s. 5d. per cwt. -	190,000
" to 1825* - " 90s. " }	167,000
on Flint, and 60s. per cwt. on Plate - }	

* This year is taken, because in 1825 the duty on flint glass was reduced to 56s. Since 1825 there has been a considerable increase of flint glass; but the consumption of other kinds is not much altered.

Broad Glass.

Four years to 1793	-	Duty, 8s. per cwt.	-	-	Cwts. 90,000
„ to 1825	-	„ 30s. „	-	-	34,000

Glass Bottles.

Four years to 1793	-	Duty, 4s. per cwt.	-	-	881,000
„ to 1825	-	„ 8s. „	-	-	697,000

Crown Glass.

Four years to 1793	-	Duty, 16s. 1d. per cwt.	-	-	314,000
„ to 1825	-	„ 73s. 2d. „	-	-	450,000*

In 1828, 379,365*l.* of the gross duty received on glass (*viz.* 953,257*l.*) was repaid in drawbacks on exportation, being more than one-third of the whole duty. This is in itself a strong reason for repealing the duty; for no system of taxation can be more unwise than that of incurring the expense and producing the vexation attending the collecting of so much money, with the result to incur the additional expense of paying it back again.

The duty on hard soap is 3*d.* a pound, or from 110 to 130 per cent., and produces about 1,100,000*l.* a year. This high duty is a powerful check on the consumption of soap; for the poorer classes, who compose the great mass of consumers, are compelled by the high price to dispense with the use of it in any thing like the quantity they would employ it if it were cheaper. In proportion as this tax deprives the poor man of the means of cleanliness, it leads to disease, but particularly to fevers. The great number of detections amply proves the prevalence of illicit manufacture. This high duty is therefore fraught with evil, like every duty which is excessive in its amount, to all parties, the consumer, the manufacturer, and

* This statement has been made up from an account of the Excise Office, prepared for Parliament. See Appendix, No. II.

the Exchequer. If this duty were reduced to 1*d.* a pound, it is probable the soap brought to charge would increase one-half, that is, from 105,000,000 lbs. to 157,000,000 lbs. As the present duty yields 1,200,000*l.*, a reduced duty of 1*d.* a lb. on 157,000,000 lbs. would yield 650,000*l.*, making a loss of revenue by the reduction of about 550,000*l.*

Nothing can be more inconsistent with every sound principle of taxation than the practice of collecting this duty by no less than seven different modes*.

In consequence of there not being any duty on soap in Ireland; of a drawback being given on the exportation of soap to Ireland; of the drawback being paid immediately on the exportation; of the duty not being paid till six weeks after the soap is made, and of the amount of duty drawn back exceeding the value of the soap on which it is drawn back, there are houses in Liverpool which are able to carry on an extensive business with the capital of the public†.

Large quantities of soap are smuggled from Ireland into England.

The duty of twenty shillings a quarter on malt is not one that can be justly objected to as being too high; but the mode of charging it is conducted under such severe and vexatious regulations, as to render it extremely injurious to agriculture, and to the consumers and manufacturers of malt. 'These regulations at one and the same time have the effect of unnecessarily fettering the operations of the maltster—of deteriorating the quality and adding to the price of

* Speech of the Right Hon. C. P. Thomson, p. 25.

† Ibid. A great error was made in selecting the duty on candles to be repealed, instead of either that on glass, or a part of that on soap.

his malt—and of putting him wholly in the power of the pettiest officer of excise*.' In consequence of this system of collecting the duty, the consumption of malt has been stationary for the last forty years. If the regulations were simplified, there are the best reasons for concluding that the sale of malt would be so much increased, that a very large additional revenue would be the result.

The manufacture of machinery is greatly injured by the prohibition to export it; at the same time that the means of raising a considerable revenue, by a moderate duty upon it when exported, are thrown away. The superiority that England possesses over all other countries with respect to the materials of machinery, and skill in making it, is so great, that there can be no doubt that a very large quantity would be exported if the prohibition were taken off. Such a trade would give rise to increased employment of capital and labour in working collieries and other mines, as well as in the making of machinery†.

If the government in the session of 1830 had adhered firmly to the principle on which they repealed the duty on leather, in repealing other duties to the amount of three millions of annual revenue, instead of repealing the duty on beer, they would have conferred the greatest benefit on the public. When it is considered, on the one side, what is the advantage that can in any way be derived from the repeal of this duty, with relation to the employment of capital and

* See Edinburgh Review, vol. xlix. p. 373, for a very full and able exposition of the evils which arise from the present malt-laws.

† The value of machinery exported, on an average of three years to 1830, was 265,000*l.* Sess. Pap. 1830. No. 373.

labour, and the accumulation of wealth, and also to the relief it will afford in reducing the price of beer; and on the other, what would have been the advantages of repealing taxes on materials and manufactures to the amount of three millions, it is clear that a greater fault could not have been made, under the actual circumstances of the country, than giving a preference to the repealing of the beer duty.

If this course had not been taken, the following duties might have been repealed:—

The duty on ashes and barilla, producing	£85,000 a year.
„ glass	613,000 „
„ paper	650,000 „
„ hemp	104,000 „
„ thrown silk	112,000 „
„ coals	838,000 „
Two-thirds of the duty on soap (say)	650,000 „
	<hr/>
	£3,052,000 „

The repealing of these duties would have led to an immense extension of all these trades, and to the employment of some hundred thousand more workmen, and also a much larger amount of capital.

Upon closely examining the probable effects of the repealing of the duty on beer, none can be found which at all approach in general usefulness these consequences which would certainly have sprung from the repealing of the duties just mentioned. The policy of the measure was avowedly declared to be the single object of giving relief to the poor by causing a reduction in the price of beer. But it showed a very slight acquaintance with the circumstances which affect the condition of the poor, to imagine that any real relief from what most injured them would be afforded by a small reduction in the price of beer. What they stood

in need of was an increased demand for the employment of their labour, and steadier and higher wages; increased means of providing the necessaries of life, and not of purchasing a luxury such as beer, for it is a perfect fallacy to consider it as a necessary part of the subsistence of the poor.

Besides, the repealing of the duty on beer cannot be, by any possibility, a benefit to any other portion of the poor but that which is supplied by public breweries; therefore, by far the greater part of the people of England, and all the people of Ireland and Scotland, derive no advantage from the repeal.

Although the returns laid before Parliament show a great increase in the revenue from the duty on malt since that on beer was repealed, there can be little doubt that the revenue in general could have been equally benefited if those duties had been repealed which have just been mentioned.

As the error of repealing the duty on beer is not the first great error that has been made in taking off taxes, (for instance, the repeal of the salt tax,) it cannot be too strongly impressed on ministers and parliament to avoid adopting those superficial reasonings upon taxation which first appearances suggest. It is natural and becoming to feel deeply for the sufferings of the poor; but to overlook all rules of science, and to neglect, in dealing in matters of finance, all established principles; and to act on feelings and not on reasons, as the groundwork of legislation, will never fail to be followed by great loss of revenue, without any adequate public good. The effort which was made in 1825 to obtain a repeal of the assessed taxes was founded on a total misconception of the comparative effects of different kinds of taxes on the

interests of the people—no advantage would have arisen from the repeal of those taxes beyond the mere relief from so much taxation; while, on the other hand, the repeal of the taxes on raw materials and manufactures, and the reduction of the enormously high duties on tobacco and foreign spirits, would be productive of considerable benefit to the consumer, would put an end to smuggling, and would increase the employment of capital, and labour, and foreign commerce. Lord Goderich is entitled to the greatest praise, for having had the firmness, in 1825, to resist the temptation of sacrificing a sound principle to the acquisition of temporary popularity: he has the merit of being the first Chancellor of the Exchequer who reduced to practice those principles which are the only secure basis of national prosperity.

CHAPTER IV.

TAXES ON LUXURIES.

IN 1827 the net revenue received from the Customs duties amounted to 17,694,409*l.*, and from the Excise duties to 18,438,707*l.**, making together the sum of 36,333,116*l.* If from this sum the amount be deducted of the revenue received from the duties on materials, 6,000,000*l.*, and on manufactures 2,000,000*l.*, and also 800,000*l.* received in 1827 from the duties on corn, making together 8,800,000*l.*, there will remain a revenue of 27,500,000*l.*, nearly all levied on articles of luxury. As these articles are not used by the labouring class but to a limited amount, this revenue is paid by the wealthier classes, and the duties have little influence on wages and profits, and consequently on national industry; and were it not that some of the Customs duties have been raised much too high, there would be no necessity for making any further remarks on this branch of the taxes.

As the effect of these very high duties is in some cases to diminish the revenue, and in all to create smuggling—and further, by greatly diminishing the importation of the articles on which they fall, to diminish the demand for, and the exportation of our own manufactures—these duties are exceedingly injurious, and ought to be reduced.

There is an absolute limit to every duty, beyond which an increase of it necessarily occasions a loss of

* Fourth Report, Committee of Finance, Appendix, p. 113.

revenue. In no instance is an increase of duty followed by an equal increase of revenue; but, on the contrary, the progress of the increase of revenue will be less and less, according as the duty advances, until there is no increase of revenue, but a falling off. Yet, whenever it is proposed to lower any of the excessively high duties, it is immediately said, 'The circumstances of the country are such, that the revenue cannot admit of any reduction.' But this sort of reasoning assumes that a loss of revenue is sure to happen, when, in point of fact, there is no foundation for any such conclusion; on the contrary, there is no difficulty in proving, by reference to experience, that a diminution of taxation is not necessarily followed by a diminution of revenue, or an increase of taxation by an increase of revenue. 'In the case of the commodities which, from the great expense of their production, are necessarily high priced, the consumption of them must be always comparatively limited, and therefore might not be greatly extended by any reduction of the duties with which they are charged; but the reduction of the duties laid on commodities of extensive demand, and whose natural cost is not very considerable, must always be followed by a great increase of consumption: for such a reduction not only enables those who were previously consumers of them to consume a greater quantity, but it brings them within the reach of new and numerous classes of consumers. In this way, it is easy to perceive that such a reduction of the duty or price of any commodity previously used by the higher classes only, as would permit it to be used by those of inferior station, would extend the consumption to a vast amount*.

* *Edinburgh Review*, vol. xxvi. p. 518.

The truth of these observations is strongly exemplified by what has taken place with respect to the consumption of cotton goods; it being now at least double what it was a few years ago, in consequence of the low price of those goods, brought about by the reduction in the price of the raw material, and by the aid of machinery.

The following instances of the effects of excessive duties completely confirm all that has ever been said concerning the impolicy of excessive taxation.

The number of gallons of brandy and geneva imported for home consumption on an average for four years to 1807, was 1,820,000*. The duty was then 14s. a gallon (w. m.), and the revenue 1,370,000*l*. In 1812, the duty was raised to 20s. 7*d*.; in 1813, to 20s. 11*d*.; and in 1814 it was fixed at 18s. 10*d*. a gallon (w. m.); and it has continued at that rate to the present time.

The annual average number of gallons of brandy and geneva imported for home consumption on an average for the four years following 1814, was 742,000 (i. m.), and the revenue 825,000*l*. So that the revenue was less from a duty of 18s. 10*d*., by 545,000*l*. a year, than it was from a duty of 14s. a gallon. Of late years the quantity of foreign spirits imported has increased, but the revenue has in no year amounted to what it was in 1806.

In the case of tea, the raising of the duty from 12 per cent., by successive augmentations, to 96 per cent. in 1806, and afterwards to 100 per cent., has certainly been followed by an increase of revenue. But, though this cannot be disputed, there are the strongest possible reasons for believing that the re-

* Sess. Pap. 1830-1. No. 28. See Appendix, No. II.

venue would have been considerably greater, had the duty not been carried so high. The quantity of tea sold by the East India Company, in 1799, was 24,853,000 lbs.; and the quantity sold in 1827 was 26,043,223*; but as the population of the United Kingdom may be taken as having increased from 16,000,000 in 1800, to 25,000,000 in 1829, had there been no diminution of the individual consumption of the Company's tea in the interval between these enumerations, their sales ought plainly to have been increased in the proportion of 16 to 25; that is, in the proportion of 25 to 39, instead of in that of 25 millions pounds, in round numbers, to 26 millions pounds.

But the fact is notorious, that no great diminution of individual consumption of tea has taken place, even after making a large allowance for the effect of the increased consumption of coffee in diminishing the consumption of tea; and therefore we may conclude, that a very large quantity of tea now actually consumed is supplied by adulteration. In proof of this, the numerous convictions of persons having adulterated tea in their possession may be referred to.

The effect of levying so high a duty as 3s. a lb. on tobacco in Ireland, is quite conclusive in showing the impolicy of excessive taxation. In four years to 1798, when the duty was 8d. a lb., the quantity of tobacco entered for home consumption in Ireland was 32,000,000 lbs., making an annual average of 8,000,000 lbs. But, in four years to 1829, the quantity imported for home consumption in Ireland was only 16,000,000 lbs., making an annual average of 4,000,000 lbs.; that is, half what it was thirty years ago, when the population was half as numerous

* Fourth Report, Committee of Finance, p. 54.

as it now is. Had the individual consumption of tobacco that paid duty increased according to the increase of the population of Ireland, the annual consumption should now be 16,000,000 lbs. instead of 4,000,000 lbs. As, no doubt, the individual consumption has increased in this ratio, the conclusion to be come to is, that full three-fourths of the tobacco now consumed in Ireland is supplied by smuggling.

It appears by the evidence given last session before the Committee on Irish Tobacco, that there would be a considerable exportation of manufactured tobacco to foreign countries, but for the regulations and restrictions which arise from the high duty on tobacco. The drawback allowed is accompanied with so many vexatious conditions, that it is not a sufficient compensation to the manufacturer for the original duty paid, and he is in consequence obliged to require so high a price as to be unable to meet the foreign manufacturer.

The injurious effects of raising the duties on wine is manifest in the instance of Ireland. In four years to 1796, the quantity of wines imported for home consumption was 6,700,000 gallons, making an annual average of 1,675,000 gallons. The duty was 2s. 7d. a gallon on French wines, and 1s. 7d. a gallon on other wines. The revenue received on an average of the same years was 150,000*l*. In the four years to 1829, the quantity imported for home consumption was 3,300,000 gallons, making an average of 825,000 gallons; and the revenue received, from 6s. a gallon on French wines, and 4s. a gallon on other wines, was, on the same average, 130,000*l*., being less by 20,000*l*. than the revenue received from the former low duties.

In 1813, the duties on flint and plate glass were doubled. In four years to 1813, the average annual quantity made for home consumption was 66,500 cwt. In the four years following 1813, the annual average quantity was only 30,000 cwt. The duties on all other kinds of glass were doubled in the same year. The revenue received in the four years preceding 1813 was, on an average, 340,000*l.*; that received in the three years following 1813 was, on an average, 395,000*l.*: so that the doubling of the duties, instead of producing 340,000*l.*, produced only 55,000*l.*

Subsequent to the year 1808, the duties on bitter almonds were raised 7*s.* 9*d.* per cwt.; on Jordan, 16*s.* 3*d.* a cwt.; and on other sorts, 4*s.* 10*d.* a cwt., with the effect of an increase of revenue from 16,319*l.* in 1808, to 17,991*l.* in 1827. The duties on currants were raised 7*s.* 6*d.* a cwt., with the effect of raising the revenue from 230,259*l.* in 1808, to 265,365*l.* in 1827. The duties on the different kinds of raisins were raised, on some kinds, 2*s.* 3*d.*, and on other kinds 4*s.* 2*d.* a cwt., with the effect of raising the revenue from 159,000*l.* in 1808, to 160,000*l.* in 1827*.

Although the subject under examination is excessive taxation on articles of luxury, it will not be irrelevant to the general object of this work, to take this occasion to notice the effects of excessive taxation in other cases—for instance, on advertisements, insurances, and the postage of letters.

The accounts given in the twenty-third number of the Westminster Review (p. 10), and in the Scotsman

* The duty on currants is 44*s.* 4*d.* per cwt. or 200 per cent. The duty on raisins is, on Denia or Lexia, 20*s.*; on those of the sun, 42*s.* 6*d.*; and on any other sort, 22*s.* per cwt., or about 100 per cent.

newspaper of the 14th of March, 1830, remove all doubts as to the fact of the duty on advertisements being so excessive as to produce less revenue than a lower rate of duty would produce. The effect of the high duty in diminishing the number of advertisements is made evident by the fact of the yearly number of advertisements in the United States, where there is no duty, amounting to 10,000,000, while the number in the United Kingdom amounts only to 963,000.

The net revenue from marine insurances was, in 1814, 418,000*l.*, and in 1829 it was only 227,973*l.**, notwithstanding a great increase in the number of ships and tonnage since the year 1814. Such an increase should have produced a proportional increase of revenue from insurances; but the fact is, that the high duty has driven merchants to make their policies in the United States or Holland, where they can insure at a cheaper rate.

The revenue of the Post-office has been stationary at about 1,400,000*l.* a year since 1818†. This can be accounted for only by the great duty charged on letters; for with a lower duty the correspondence of the country through the Post-office would have increased in proportion to the increase of population and national wealth.

Nothing can be more unwise than the very high postage on foreign letters. It not only produces a great loss of revenue, but it obstructs foreign commerce, and the spread of science and literature. Foreign newspapers and periodical works should be carried free of postage.

* *Sess. Pap.* 1830. No. 230.

† *Fourth Report, Committee of Finance*, p. 95.

It is impossible to discover an instance in which national pride and jealousy have been pushed to a greater extremity than that which the state of the Post-office communication between England and France affords. The government of France recently made overtures for placing it on a rational footing, and all that remains to secure the object is for our government to act with similar liberality. As matters now stand, every English packet that carries letters to Calais, and every French packet that carries letters to Dover, returns without letters. There are only four post-days in the week, and no person can send a letter to either country without first paying the postage of it. That the present state of the Post-office communication between these countries is a disgrace to our national character. It must necessarily keep down the revenue received from foreign letters much below what it would be if packets sailed every day, and carried letters every voyage; if letters were allowed to be sent without first paying the postage; and if the rate of postage was considerably reduced. Our present system tends to close the door against the introduction of wealth, knowledge, happiness, and all that commerce and correspondence brings with it.

The French government, by having acted upon liberal and enlightened principles in establishing the Post-office communications with Holland, Belgium, Germany, Switzerland, and several other countries, has given the best proof that we might, if we could get rid of the absurd and mischievous policy which now places us on a level with Austria and Spain in respect to our correspondence with France.

The foregoing statements having shown the effect

of increasing duties, the following will explain what the effects have been of reductions of duty:—

In 1745, the duty on tea was reduced from 4*s.* a lb. to 1*s.* and 25 per cent. : but the revenue derived from it increased from 444,659*l.*, the annual average amount for three years to 1745, to 804,791*l.*, the annual average amount for three years to 1749*. The duty on tea was afterwards raised so as to be 119 per cent. in 1784 ; in that year it was reduced to 12 per cent. The consequence was, that the sales of tea at the India House, which in three years to 1784 were 17,164,966 lbs., rose, in three years to 1788, to 48,163,811 lbs. ; and instead of the duties falling off in the proportion of 19 to 12, that is, from 700,000*l.*, which they yielded in 1783, to 73,000*l.*, they only fell off in the proportion of 3 to 1, or from 700,000*l.* to 240,000*l.*†

The duty on plantation coffee, previous to 1808, was 2*s.* per lb., and the annual average produce of it in three years to 1808, was 144,725*l.* This duty was afterwards reduced to 6*d.* per lb., and the annual average produce of it in three years to 1829 has been 378,350*l.*‡ The consumption has increased from 4,069,091 lbs. in 1808, to 18,906,373 lbs., and the revenue to 484,975*l.* in 1829§.

The duty on spirits made in Ireland was reduced in 1823 from 5*s.* 6*d.* a gallon to 2*s.* (wine measure). The number of gallons of spirits (imperial measure) that paid duty in 1822 was 2,328,387, and the revenue received was 797,518*l.* The number of gal-

* Hamilton's Principles of Taxation, Appendix, No. XIX.; and Supp. Encyc. Brit., vol. vi. p. 638.

† Macpherson's Commerce of India, p. 210.

‡ See Appendix, No. II.

§ Ibid.

lons that paid duty in 1828 was 9,937,903, and the revenue was 1,395,721l.*

A similar reduction of duty took place at the same time on spirits made in Scotland. The number of gallons have increased from 2,079,556 in 1822, to 5,716,180 in 1828; and the revenue has increased from 691,136l. to 809,559l.†

In 1827 the duty on spirits made in England was reduced from 12s. 7d. a gallon to 7s. The average consumption for three years to 1827 was 3,677,457 gallons, and the revenue 2,281,526l.; in 1829 the consumption was 7,700,766 gallons, and the revenue 2,695,268l.; being a revenue of greater amount by 413,742l., from a duty of 7s. a gallon, than what was before received from a duty of 12s. 7d. a gallon ‡.

The duty on French wines was reduced, in 1825, from 11s. 5d. a gallon to 6s. (wine measure.) There were imported in four years to 1825, on an annual average, 183,000 gallons, that yielded an average revenue of 106,000l. In three years to 1829, the quantity imported has been, on an average, 382,000 gallons, that yielded an average revenue of 115,000l. So that the reduced duty of 6s. has produced at the rate of 9000l. a year more than the former duty of 11s. 5d. a gallon§.

The duty on flint glass was reduced in 1825 from 98s. to 56s. per cwt. The quantity charged with

* See Appendix, No. II. † Ibid.

‡ Sess. Pap. 1830, Nos. 186 and 211; and 1830-1, No. 28.

§ See Appendix, No. II. By an Act passed this session the duty on French wines has been reduced from 7s. 3d. on the imperial gallon (or 6s. on the wine gallon), to 5s. 6d. on the imperial gallon. The duty on all wines by this act, except Cape wine, is fixed at 5s. 6d. a gallon.

duty for home consumption, on an average of four years to 1825, was 30,000 cwt. The quantity on an average of four years to 1829 has been 47,000 cwt.*

The Committee of Finance state, in their Fourth Report on the Revenue and Expenditure, that if the revenue had fallen off in the five years from 1825 to 1828, in the same proportion that taxes had been reduced, the diminution of it would have been 9,000,000*l.*; but that, owing to increased consumption, it had only fallen off about one-third of that sum.

These different facts place it beyond all doubt, that when a tax has been carried to an excessively high point, the reducing of it is not necessarily followed by a reduction of revenue, but may lead to an increase.

The duties which have just been mentioned create the greater part of the smuggling that is still successfully carried on, notwithstanding the enormous expense incurred in attempting to suppress it. Putting together the expense incurred in attempting to prevent it, as given in the examination of Mr. Dean, the Chairman of the Board of Customs, by the Committee of Finance†, and the expense incurred by the Excise in preventing manufacturers from making use

* See Appendix, No. II.

† See Evidence on Smuggling:

Paid by the Customs	£466,099
„ Excise	2,223
„ Navy Department	157,518

These items are taken from a question asked Mr. Dean by the Committee, p. 18.

181,000*l.* has been expended in building cottages for the coast guard.—See Papers, Committee of Finance, No. cxlii.

of smuggled articles, and the expense of prosecutions and rewards, the whole cannot amount to less than 7 or 800,000*l.* a year. Great, however, as this sum is, the profit that can be gained, in consequence of the excess of duties in proportion to the value of the articles on which they are levied, is so high, that it continues to make smuggling a very flourishing trade. It has already been shown, that three-fourths of the tobacco consumed in Ireland is supplied by smugglers; and the statement of Sir Hussey Vivian in the House of Commons in the session of 1829, pointing out the severe duty performed by cavalry regiments on the coast, together with the frequent mention made in the newspapers of smuggling transactions, show how extensively this traffic is going on in England. Mr. Dean was asked the following question, when before the Committee of Finance. 'Did you ever hear that in the ports of Flushing and Ostend, and in those parts where smuggling is carried on, it is capable of an insurance, like any other risks?' He replied, 'I have no doubt of it. I have heard of 10 per cent. to 15 per cent.'

The great disproportion of the duty on tobacco to the natural price of it, the circumstance of its being almost a necessary to the lowest classes of society, and the facilities the high duty holds out to illicit trading, concur in rendering it one of the most objectionable duties. As the price of tobacco, exclusive of duty, cannot be taken at more than 4*d.* a lb., the tax of 3*s.* a lb. is at the rate of 900 per cent.; and therefore, in order to withdraw this article from the hands of the smuggler, a very large reduction ought to be made. Unless reduction be carried sufficiently far on this and other articles, smuggling and the expense of

attempting to suppress it will continue, and thus the principal object in sacrificing revenue will not be attained.

A reduction of 2s. a lb. on tobacco might perhaps put a stop to the smuggling of it: if it did not, a further reduction should be made. If a reduction of 2s. took place, the loss of revenue could not well be estimated at less than 1,509,000*l*.

With respect to smuggling, the duties on brandy and geneva are not less objectionable than those on tobacco. As the price of these spirits, exclusive of duty, does not exceed 4s. a gallon, the duty of 22s. 6*d*. (i. m.) a gallon is 550 per cent.

There are four different rates of duty on spirituous liquors. The duty on Irish and Scotch spirits is 3s. 4*d*. a gallon (i. m.), and experience has fully proved that the illicit distilling of these spirits cannot be kept down, except by having a moderate duty. The complete success of the reduction of the duty in 1823, both with respect to putting a stop to illicit distillation, and to the increasing of the revenue, points out the course that should now be taken with regard to the duties on the other kinds of spirits.

The duty on spirits made in England is 7s. 6*d*. a gallon: the consequence of this duty being so much higher than the duty on Irish and Scotch spirits, is, so urge a profit on smuggling the latter into England, at this trade is extensively carried on. Nothing can be more contrary to all sound principles of trade and finance than having different rates of duty on the same article in the same country: this should be got rid of by raising the duties on Irish and Scotch spirits as high as it is possible to raise them without reviving illicit distillation, and by reducing the duty on Eng-

lish spirits to that rate so as to have the same amount of duty on all British corn spirits.

The duty on brandy and geneva is 22*s.* 6*d.* a gallon. It is so very high in proportion to the value of these spirits, that it creates an immense extent of smuggling. In point of fact, nearly all the smuggling that is carried on is of foreign spirits and tobacco. The influence of the West-India planters brought about this very preposterous duty, the intent of it being to exclude all brandy and geneva, and thereby extend the consumption of rum.

What should be done with respect to this duty, is to reduce it so as to leave the smuggler no profit in importing it: nothing short of this will stop his trade. But as brandy and geneva can be purchased abroad for about the same price for which British spirits can be made, it is clear that the duty should at the utmost be no higher than that on British spirits.

The duty on rum is 9*s.* a gallon, that is, 1*s.* 6*d.* higher than the duty on English spirits. This additional duty is laid on to give protection to the English distillers, on the grounds that they are obliged to pay a higher price for corn than the natural price of it, in consequence of the corn-laws: so that in this case of the several spirit duties, there is an example of protection following protection to the manifest loss and injury in each instance of the public:—first, the landlords are protected against foreign corn; secondly, the English distillers are protected against the West-India Planters; and thirdly, the West-India planters are protected against foreign spirits.

As long as the corn-laws continue, there seems to be a good reason for protecting the English distiller from this interference of the legislature with his trade;

and therefore, whatever may be the rate of duty fixed on English spirits, according to the preceding suggestions, the duty on rum should be 1s. 6d. higher; but there is no reason for giving any protection to the West-India planter against foreign spirits, because he can make rum at as low a cost of production as that for which these spirits can be made.

Whatever might be the effect of such an arrangement of the duties on spirituous liquors as is now proposed, in promoting the use of one kind of spirits in preference to another, is a matter of indifference to the revenue, because it is the same as to the revenue whether the duty be collected on foreign or home-made spirits. The prosperity of the revenue will depend on whatever extends the consumption of spirits legally imported or legally distilled. The interest of the public at large would be benefited by the proposed arrangement, in consequence of the reduction of the prices of spirits. If more brandy and rum, and less British spirits, should be consumed, more British goods would be exported to pay for the brandy and rum; and there would be a smaller demand for corn, and consequently the public would have an advantage by its becoming cheaper.

It is not easy to estimate with any accuracy what the loss of revenue would be from such an arrangement of the duties; but taking into consideration the increased revenue which would be obtained on Irish and Scotch spirits, and the increased consumption of English and foreign spirits, which the reduction of duty would promote, it would not probably exceed 1,500,000*l*.

The common objection, that the diminishing of the price of spirits will encourage the vice of drunkenness,

will not in this case be entitled to much consideration. In the first place, the plan goes to raise the price of Irish and Scotch spirits; and in the next, it may be replied to those persons who may urge this objection, that in France, Holland, and the United States, where spirits are much cheaper than they will be in this country with the reduced duty, drunkenness is comparatively unknown; and it may also be urged that the encouragement which is given to smuggling by high duties is far more injurious to the morals of the people, than the effect of low duties would be in making the means of intoxication cheaper.

Experience shows how futile it is to attempt to teach morality by sumptuary laws: the only effectual mode is by promoting the diffusion of knowledge, and introducing better habits among the lower classes.

The author of the pamphlet on the Revenue of the Customs says, 'No material reduction can be made in the system now in force for preventing smuggling;' and the reason he gives is, that without this system faith could not be kept with the public creditor for want of a sufficient revenue. But this reason has no foundation, because, whatever might be the diminution of the revenue in consequence of so reducing the duties on the articles that are smuggled as to take away the profit of the smuggler and put down his trade, there are several modes by which the same amount of revenue might be obtained. This being the case, the question is, whether it is more for the public interest to keep up revenue by means of the present system of excessive duties with smuggling, or to get it in some other way without smuggling? Supposing the revenue now received from the very high duties on tobacco and foreign spirits to be

3,000,000*l.* over and above what would be received from moderate duties,—it cannot be denied that the raising of this particular portion of the public revenue 3,000,000*l.* produces the following evils. 1. The prices of the articles taxed are raised so high as to deprive the public, to a great extent, of the use of them. 2. The consumption of them being thus restricted, foreign trade and navigation are proportionally restricted. 3. Not far short of a million a year is expended in the collection of these 3,000,000*l.*, in consequence of smuggling, in addition to the ordinary charge of collection. 4. The crime of smuggling is created, and all those collateral crimes which branch from it. It is, therefore, clearly impossible that 3,000,000*l.* of revenue could be raised by any more objectionable means than by these high duties on tobacco and foreign spirits.

The lowering of these duties would be attended with another important result besides that of putting down smuggling, namely, the increase of the consumption and importation of the articles subject to them, in consequence of the effect the reduction of the duties would have in reducing prices. For instance, in the case of tobacco, with a reduced duty, more capital would be employed in buying the additional quantity of tobacco which would be consumed, and more ships and seamen in importing it: in the next place, more raw materials would have to be imported to make the goods which would be required for exportation to pay for the additional quantity of tobacco; more capital would be employed in buying and manufacturing these materials, more workmen in manufacturing them, and more ships and seamen in importing them, and in exporting the goods made with them. The

reduction of the duty on spirits, and of every other excessive duty, would be followed by similar beneficial results to national industry and wealth. So that excessive taxation is not only impolitic, from its effect on the revenue and on smuggling, but in consequence of its diminishing the productions of industry and also foreign commerce.

As the sole cause of smuggling being a profitable trade is the high amount of particular duties, and as all experience proves that every attempt to suppress it will fail, so long as profit can be made by it, it is clear that nothing will put it down but reducing the duties. It has been well observed, that 'to create, by means of high duties, an overwhelming temptation to indulge in crime, and then to punish men for indulging in it, is a proceeding wholly and completely subversive of every principle of justice. It revolts the natural feelings of the people, and teaches them to feel an interest in the worst characters, to espouse their cause, and to avenge their wrongs. A punishment which is not apportioned to the offence, and which does not carry the sanction of society along with it, can never be productive of any good effect: the true way to put down smuggling is to render it unprofitable by reducing the duties on the smuggled commodities*.'

The statement which has been made to show the effect of the late reduction of the duty on French wines, proves that it has been a very successful experiment; and there can be no doubt that an additional advantage would be gained, with respect to the revenue, the interests of the consumer, and the exten-

* See *Edinburgh Review*, vol. xxvi. p. 536.

sion of commerce, if it were still further reduced. But, considerable as this benefit might be, it is nothing when compared with the advantage of a less restricted trade with France, towards which a further reduction of duty might lead. 'There are no two countries better suited for an advantageous commercial intercourse, as well by local situation as by the nature of their productions, than Great Britain and France. They may be considered as the two most civilized nations of the world; they are within a few hours' sail of each other; and at the same time the one is distinguished by peculiar advantages, both natural and acquired, for the maintenance of manufactures, whilst the other abounds in all those natural productions for which the extent of its territory, the fertility of its soil, and the excellence of its climate, eminently qualify it*.' The duty on French wines should be lowered below that on stronger wines, so as to allow the former to be purchased at more moderate prices. If the duty were reduced to 2*s.* 6*d.* a gallon, there can be little doubt that the consumption would be treble what it now is. Forty years ago, as much claret was consumed in Ireland (500,000 gallons), when the duty was 2*s.* 7*d.* a gallon, as is now consumed in the United Kingdom: so that it is by no means too high an estimate to take the future consumption at 1,500,000 gallons: with a duty of 2*s.* 6*d.* a gallon, this would yield a revenue of 187,000*l.*, which would be greater than the present revenue derived from French wines, by 35,000*l.*

Although there appear to be some very strong reasons in favour of reducing the duty on tea, as this

* Parliamentary Review, 1825, p. 672.

article is not smuggled, it is not advisable to make any change until the monopoly of the East India Company be got rid of; for, however low the duty might be reduced, it does not follow that the price would fall, because the Company have the power of keeping it up by limiting, at their pleasure, the quantity imported and sold. As the effect of the monopoly is to make the price of tea at the sales of the India House nearly double the price of what it is at Hamburgh or New York, it is not impossible but that tea would bear a duty of 100*l.* per cent., if the trade in it were free and the price lowered; the effect of the monopoly, in point of fact, is to make the nominal duty of 100*l.* per cent. a duty of nearly 200*l.* per cent. on the true value of tea.

Notwithstanding it is commonly supposed that the duty on sugar is one of those duties which is excessive in its amount, it would appear that this is a mistake; for the accounts of the quantity imported for consumption, prove that it has increased concurrently with the increase of the duty. The quantity imported for consumption has been as follows:—

In 3 years to 1797,	Duty 15 <i>s.</i> a cwt.	4,300,000 cwts.
„ 1803,	„ 20 <i>s.</i> „	6,500,000 „
„ 1829,	„ 27 <i>s.</i> „	10,500,000 „*

The quantity imported into Ireland:—

In 3 years to 1797,	Duty 15 <i>s.</i> a cwt.	616,000 cwts.
„ 1803,	{ „ in 1800, 18 <i>s.</i> }	982,000 „
„ 1829,	{ „ 20 <i>s.</i> a cwt. }	962,000 „
	„ 27 <i>s.</i> „	

* Appendix, No. II.

exclusive of a very large quantity imported from England*.

The fact of the increasing consumption of sugar, notwithstanding the increased duty, shows that the reduction of the duty of 3*s.* a cwt., which took place in the session of 1830, was a great error, and should not have preceded the reduction of those duties which do, beyond all doubt, diminish consumption, and consequently revenue.

The declared object in the last session of lowering the price of sugar, by lowering the duty, might have been secured by other means, and without incurring, according to the statement of the Chancellor of the Exchequer, a loss of revenue to the amount of 450,000*l.*

The price of sugar is raised beyond what it ought to be,—first, by protecting duties on East Indian and foreign sugars; and secondly, by prohibiting the refining of it in the colonies, for importation into the United Kingdom—the removing, therefore, of these restrictions upon the freer use of it, was the measure which ought to have been taken. Such a step would have had the effect of lowering the price, and of allowing the keeping of the duty of 27*s.* a cwt., which is about 100*l.* per cent., with an increasing consumption and an increasing revenue. The reduction of the duties on tea and sugar ought certainly to follow the repeal of the taxes on materials and manufac-

* No account of the total quantity of sugar imported into Ireland can be given for the period subsequent to 1825: the commercial intercourse between the two countries having, from the termination of that year, been assimilated by law to a coasting traffic, no account has been kept of the trade between them.

tures, and the reduction of the duties on tobacco and spirits.

The sugar-planters, in seeking relief by confining their efforts to a reduction of the duty on sugar, seem to have an imperfect knowledge of the nature of the evil they suffer, and of the proper remedy for it. They seem to overlook the injury from those laws which increase the cost of producing sugar. As every reduction in the cost of production would increase their means of making profit, instead of forcing the government to throw away revenue by reducing the duty on sugar, they should use their influence in securing a repeal of all restrictions upon the supplying of the West Indies with food and lumber, and with all the materials necessary for making sugar and rum, and also in securing the repeal of the other restrictions on refining sugar in the colonies, and on sending it direct to foreign markets.

The necessity of raising a revenue of 50,000,000*l.* makes sugar in every way a fit subject of even high taxation. It is a luxury in universal use; a small quantity of it goes a great way; the duty is very easily collected; it is an article that is not smuggled; and as 27*s.* a cwt. is not a higher rate of duty per cent. than the duty on the greater part of the coffee, which is abundantly consumed, there seems to be no doubt, that if the price of sugar were lowered by removing restrictions affecting the cost of producing it, and by allowing the use of foreign sugar, on an equal duty, the quantity consumed under this rate of duty would be very much increased, and also the revenue derived from it.

At present the quantity consumed in the United Kingdom is 3,600,000 cwts. If, in consequence of

removing these restrictions and lowering the price, an additional quantity of 500,000 cwts. were consumed, this, at 27*s.* a cwt., would yield an additional revenue of 625,000*l.* There is reason, therefore, for saying that the maintaining of the restrictions costs the public this sum annually of 625,000*l.*

In making an estimate of the revenue which would be lost by reducing duties to the extent proposed in the preceding pages,[†] nothing should be set down for repayment of duty on stocks on hand, on the ground that the holders of such stocks have a just claim for repayment; for experience establishes the fact, that in almost all cases of past reductions of duties, prices have kept up, and given rise to a good deal of clamour, and much undeserved condemnation of dealers in the articles which have been relieved of duty, for they have acted strictly according to the regular rules and course of trade*.

The practice of repaying duties, if it were regularly adopted, would lead dealers, on finding that a duty was to be reduced, to amass large stocks, for the sake of the profit they would make by prices keeping up, as they always do, in a greater or less degree, for a considerable time after the repeal of the duties actually occurs.

If notice were given of the intention of reducing or repealing a duty on any article some time previous to its being carried into effect, the dealers in it would take care to diminish their stocks; and as, in

* See Speeches in the House of Commons on the last reduction of the wine duties. In 1824, 460,886*l.* was repaid for duties on the stock of silk goods on hand (An. Fin. Acc. 1825, p. 45); and in 1825, 1,021,044*l.* was repaid for the duty on the stock of wine on hand.—See Appendix, No. II.

case of the duty not being repaid, they would all
losers by a sudden reduction of price, they would
enter into competition to undersell each other,
rather combine together to do all in their power
keep up the price until new stock could be brought
forward.

CHAPTER V.

TAXES FOR GIVING PROTECTION
TO AGRICULTURE.

will be seen, by the following table of articles of
eign produce, and of the duties to which they are
ject, that no opportunity has been lost of endea-
ring to promote the interests of the landowners,
excluding foreign competition.

	£.	s.	d.
Bacon, per cwt.	1	8	0
Bark, per ton	0	13	4
Beer, per 32 gallons	2	13	0
Butter, per cwt.	1	0	0
Bristles, not sorted, per lb.	0	0	3
——, sorted ditto	0	0	4
Cider, per ton	21	10	0
Cheese, per cwt.	0	10	6
Copper, per cwt.	1	7	0
Cucumbers, per cent. ad val.	20	0	0
Hay, per load	1	4	0
Hair, cows and oxen, per cwt.	0	2	6
Hair-powder, per cwt.	9	15	0
Hides, per cwt.	2	0	4
Hops, per cwt.	8	11	0
Hemp seed, per quarter	2	0	0
Hemp undressed, per cwt.	0	4	8
Lard, per cwt.	0	8	0
Lead, per ton	2	0	0
Madder, per cwt.	0	6	0
Madder roots, per cwt.	0	1	6
Mules and asses, each	0	10	6
Horses, each	1	0	0
Oil, rape and linseed, per ton	39	18	0

	£.	s.	d.
Ore, copper, per cwt.	0	12	0
— lead, per ton	1	5	0
— not otherwise enumerated, per cent.	20	0	0
Peas, per bushel	0	7	6
Perry, per ton	22	13	8
Potatoes, per cwt.	0	2	0
Seeds, clover, hay, &c. &c.	1	0	0
Spirits, foreign, per gallon (i. m.)	1	2	6
Rum, per gallon	0	9	0
Tallow, per cwt.	0	3	2
Tares, per quarter	0	10	0
Timber, per load	2	15	0

Wheat, 1*l.* 5*s.* a quarter to 1*s.*, according as the price rises from 61*s.* to 70*s.* a quarter.

Barley, 13*s.* 10*d.* a quarter to 1*s.*, according as the price rises, from 32*s.* to 40*s.* a quarter.

Oats, 10*s.* 9*d.* a quarter to 1*s.*, according as the price rises from 24*s.* to 31*s.* a quarter.

On other grain, flour, and meal, the duties are according to these scales.

Beef, lamb, mutton, pork, sheep, and swine, are prohibited to be imported by 6 Geo. IV. c. 117.

This long list shows with what great zeal those who are invested by the constitution with the power of making laws, have used that power with the view of promoting, by every practicable means, the interests of the owners of landed property. The object of each of these duties is to keep up the rent of land by preventing the prices of agricultural produce from being lowered by the importation of foreign produce. In whatever degree the duties effect this, they injure those classes which live by industry, because the higher price that is thus maintained is paid either out of the wages of labourers, or the profit of capitalists; and they benefit only the proprietors of land and of tithes. Nothing, therefore

can be more inconsistent with justice than this scheme of legislation for the advantage of a few, at the expense of nearly the whole community; and with respect to the prosperity of the country in industry and wealth, nothing can be more inconsistent with all sound principles. Some reform is clearly wanted. The public interest requires that every nation should have full liberty to send us every kind of food at the lowest possible price.

The duties imposed by the corn-laws being those which, in this long list, have the greatest influence in raising the price of food, the following brief observations have been written with the view of contributing to inculcate a due conviction of the injurious effects of these laws. The object of them, namely, to raise the price of corn, is proved to be effectually secured, by what are the prices of corn at home and abroad; for the state of the markets abroad show that, on a moderate calculation, foreign wheat may be imported and sold at 10s. a quarter, foreign barley at 5s. a quarter, and foreign oats at 3s. 6d. a quarter less than British wheat, barley, and oats, have been sold for, on an average of the fifteen years since the passing of the corn-law of 1815.

The effect of these additional prices (which may be taken at 5s. a quarter on the three kinds of corn) upon all the corn consumed in the United Kingdom (commonly calculated at 50,000,000 quarters, is to make the public pay 12,500,000*l.* a year more for the corn they consume than they would pay if corn-laws did not exist.

The increased price paid by labourers for corn, or rather for bread, is a tax on their wages, when this increased price is not followed by a correspond-

ing increase of wages; and, consequently, in this case nothing can be more objectionable than the restriction on foreign corn. When the effect of the increased price of bread is to raise wages, those writers who are of the highest authority on matters of this kind say, 'it lowers the rate of profit on capital,' while others say, 'it raises the prices of commodities.' But in either of these alternatives a very great public evil arises: if the rise of wages reduce the rate of profit, the return on all the capital of the nation is diminished, consequently its annual income, and the means of accumulating new wealth. If the rise of wages add to prices, it diminishes the consumption of commodities, the employment of capital and labour, and likewise the means of accumulating new wealth. All labourers and manufacturers—all persons concerned in trade of any kind—even all farmers*, all,

* 'A farmer is as much a capitalist as a shopkeeper or a manufacturer, and the profits of farming capital must, in the end, be lowered by any cause which lowers the profits of other capital. It is the interest of all capitalists to have the necessities of life, and consequently corn among the rest, cheap; because their labourers will then be contented with lower wages. A farmer's gain cannot be permanently greater than that of other capitalists. Even during the currency of a lease, a rise in the price of corn is not always an advantage to him; for if there be a general rise in the price of all other commodities also at the same time, he must give a corresponding increased price for his coats, hats, horses, sheep, cattle, &c.; and, unless during the currency of a lease, he has no interest whatever in high prices—because competition will effectually prevent him from deriving more than a very temporary advantage from them. He has, however, in common with other capitalists, a very strong interest in high profits; and it is not possible that profits should be high for a long period together, when the necessities of life are dear. A high price of corn, therefore, not only is not beneficial to

ct, who live by industry, and are not either pro-
 ors of land or of tithes, are injured by the corn-

If the price of corn were reduced 5s. a quarter
 repealing these laws, and the 12,500,000*l.* which
 now taken from the pockets of the people by these
 in extra price were left with them, this sum
 ld be expended, beyond what is now expended by
 1, on other necessities, or on the conveniences
 amusements of human life.

If the whole of these 12,500,000*l.* were transferred
 he operation of these laws into the pockets of
 lords, so as to enrich this class, and which may
 aken to be one-tenth of the population, at the
 of nine-tenths of it, the effect of the corn-laws
 ld be comparatively harmless. But the real effect
 hem is to destroy much more wealth than they
 sfer, and to give to landlords not more, probably,
 one-fifth of what they take from the pockets of
 consumers by adding to the price of corn ; the
 r four-fifths are totally lost to the country in con-
 sence of the great additional expense in growing
 1, and do not, therefore, contribute in the smallest
 ree to increase the comforts and enjoyments of
 individual whatever.

Landlords, after having suffered so greatly from
 the fluctuations in the price of corn which have
 in place since 1815, and which have unquestion-

farmer as such, but it is positively injurious to him. He
 injured in two ways : first, as a consumer of corn in com-
 with the rest of the community, by having to consume a
 instead of a cheap commodity ; and, secondly, he is in-
 d in a still greater degree, as an owner of capital, by being
 pelled to give high wages to all the labourers he employs.—
 ap *Corn best for Farmers*, p. 23. Second edition.

ably arisen from the corn-laws, and after having found how injurious they are to all other classes, should now be sensible that they cannot be benefited by any longer continuing these laws. They should at length understand that they would gain largely by their repeal, from the share they would have in the prosperity of manufactures, which would be the certain consequence.

Colonel Torrens says in his 'Treatise on the External Corn Trade,'—'Let not short-sighted avarice destroy the sources of the golden eggs: let not the proprietors of England, by restricting the importation of foreign agricultural produce, artificially raise the value of such produce in our markets, and thus depress the rate of profit, until the seats of manufacture are transferred to France, Holland, or Germany. No proposition, we believe, admits of a more rigid demonstration, than that the highest rents will be paid in countries in which manufacturing industry is carried to its greatest height. But it is obviously impossible that manufactures should continue to flourish in a country where restrictions on the importation of corn raise the value of raw produce in relation to wrought goods, and thereby depress manufacturing profits below the rate prevailing in the neighbouring countries. If we do not freely import foreign produce, our manufacturing superiority cannot be maintained, and, by necessity, our high comparative rents cannot be continued to be paid *.'

As no one can doubt that the fluctuation in the price of corn is what chiefly exposes the poor to misery and famine, and disables them for providing

* Fourth Edition, p. 168.

for themselves, it is clear that while the corn-laws continue, the pressure of the poor rates can never be effectually diminished. The first step towards the abolition of all rates levied on account of able-bodied poor can never be effected with facility or security except by abolishing the corn-laws ; and if this system of paying able-bodied labourers by the parishes be not soon got rid of, the whole country will be incessantly disturbed by popular contentions between labourers and landowners, and ultimately all rent will be required for the support of the poor.

What should operate as a further inducement to landlords to repeal the corn-laws is the probability that, if continued, they will, before very long, cease to sustain prices. The stimulus which the high price of corn gives to the growth and consumption of the potatoe, will clearly bring about a reduction in the price of corn. The improvement of tillage in Ireland may also be expected to bring about a similar result. Previously to 1806, when all restrictions on the corn trade between Ireland and Great Britain were abolished, the imports of corn from the former to the latter did not exceed 400,000 quarters ; whereas they now amount to 1,600,000 quarters, exclusive of 600,000 cwts. of flour and meal ; and there is every reason to expect that Ireland may yet be able to export five or six times this quantity.

The plea set up in favour of the corn-laws, that if foreign corn were imported the employment of labour would be diminished, has no foundation ; because as the foreign corn could only be paid for by exporting British productions, there would be a new demand for labour in preparing these productions.

Another plea is equally void of foundation, namely,

that the taxes could not be paid without corn. The truth is exactly the contrary, for as the p would have 12,500,000*l.* less to pay annually for they would have this sum to spend beyond what now can spend in articles of consumption liab taxes. Besides, it is to be observed, that the m of the laws have contrived to throw the great b of taxation, first, by their selection of the taxes posed, and secondly, by the selection of the repealed, from off their shoulders upon the indust classes, so that out of the 50,000,000*l.* of a revenue not more than 6,000,000*l.* * falls upon property of landlords †.

The foregoing observations explain how the d on corn and other articles of food obstruct the gress of national wealth; but these are not the obstructions connected with agriculture: tithes also a great obstruction to national prosperity by

* See the calculation on which this statement is ma the Parliamentary Review of 1826, p. 669.

† Mr. Mill, in his work on India, says:—‘The H mode of raising the revenue of the state, wholly, or a wholly, by taking as much as necessary of the rent c land, while it is the obvious expedient which first pr itself to the rudest minds, has no inconsiderable recomm tion from science itself. If the whole of what is strictly were taken away, the application of labour and capital i land would resemble the application of labour and capi wood or iron; and the same principles, in both cases, determine their reward. After the conquest of the C nations, the land was thrown in great portions into the of the leading men; and they had the power to make fall where they chose; they took care, accordingly, that should fall anywhere rather than upon the land, that is, anybody rather than themselves.’—History of British . vol. i., p. 278.

influence in preventing the improvement of agriculture, and thus keeping up the prices of corn. If the whole effect of tithes be taken into consideration, it will appear evident that they must have a great influence in preventing as much capital from being applied to improved tillage, and consequently as much corn from being grown as would be the case if they did not exist. The giving to the clergy of the tenth part of that gross produce, which is the result of the improved cultivation, which arises from large sums of capital specially applied to expensive improvements, must operate to a great extent in preventing capital from being so employed. This is one way of accounting for the fact of the quantity of corn grown in England, where circumstances are so favourable to an increased growth of it, being so much less than the quantity required for her consumption. If tithes were abolished, and if, in consequence, more capital were applied to tillage, there can be no doubt that more corn could be grown, and, at the same time, without a diminished return of profit; for in whatever degree tithes reduce the profit on capital, they have the same effect as cultivating inferior soils, and they operate, like the corn-laws, in keeping up the price of corn. If, therefore, tithes were commuted for a tax on land, there is every reason to suppose that the additional capital which would be applied to tillage, on improved principles of husbandry, would produce such an additional quantity of corn that the price would be considerably lowered, and the effect of the corn-laws greatly counteracted.

Another circumstance that prevents as much capital and labour from being employed in England in agriculture, and consequently as much wealth being

derived from this source of industry as there might be, is the custom of not giving farmers sufficiently long leases. In order that land may be made to yield all that it is capable of yielding under the system of artificial grasses and alternate crops, a farmer must employ a very large capital, and a great number of labourers. But capital so employed will not give a full return for some years, and, therefore, no farmer can make such an outlay of it under a yearly tenure of his farm. If the custom, as to leases in England, was the same as it is in Scotland, that is, to give them for nineteen years, capital would be employed by farmers to as large an amount as it is in Scotland, the system of husbandry in England would be no longer so inferior as it now is to that in Scotland, and the quantity of corn grown in England would be very much increased. The circumstance of Scotland being exempt from tithes is, no doubt, one cause of the greater relatively improved husbandry in that country, but not the only cause, for they were abolished long before the great improvement of husbandry in Scotland; the security a farmer has under his lease of receiving back all he spends on his farm, must clearly be the main cause of his employing all the capital he can command in improving it. May not the difference in the practice of the two countries, as to leases, be accounted for by the security the Scotch law gives a landlord against his land being sublet by his tenant; and the want of a similar security in England, arising from the legal construction given by the courts of law to waivers of the covenants of leases *?

* Since these remarks on leases were written, they have been fully justified by what is said respecting them in the

With respect to a sufficient supply of corn, have not those writers on the corn-laws committed an error in saying that it is impossible the population of the United Kingdom can be fed on produce derived from its own soil without the cultivation of inferior soils and high prices, in consequence of their having

article on agriculture in the new edition of the *Encyclopedia Britannica*. It is there stated, 'That the value of the property is enhanced by the security which such a lease confers on the tenant, will be put beyond all doubt, if the rents of two estates for half a century back are compared; the one occupied by tenants at will, and the other by tenants on leases for a moderate term, and where the soil and situation are nearly alike in every respect. The higher rents and greater produce of some parts of Scotland, than of many of the English counties where the soil, climate, and markets are much more favourable, must be ascribed to the almost universal practice of holding on leases in the former country, in a much greater degree than to any of the causes which have been frequently assigned. In respect to farmers themselves, it cannot be necessary to point out the advantages of leases. It may be true that under the security of the honour of an English landlord, tenants at will have been continued in possession from generation to generation, and acquired wealth which he has never, like the landholders of some other countries, attempted to wrest from them. But there are few individuals in any rank of life who continue for a length of time to sacrifice their just claims on the altar of pure generosity. No prudent man will ever invest his fortune in the improvement of another person's property, unless from the length of his lease he has a reasonable prospect of being reimbursed with profit. The people at large are evidently most deeply affected by every measure which has a tendency to fetter the productive power of the soil, and at the same time to depress one of their largest and most valuable classes. It is clearly their interest that corn and other provisions should be supplied in abundance; and the people of England may justly complain of the want of leases as one of the principal causes which check the improvement of their territory.' — *Encyclopedia Britannica*, New Edition, Part VI., vol. ii., p. 337..

overlooked the obstacles in the way of employing capital in improving land, arising, first, from the disturbed state of Ireland; secondly, from tithes; and, thirdly, from the practice in England of not giving leases?

The landlords of England, instead of lending all their efforts to secure the continuance of the corn-laws, should use their influence to obtain the following measures:—

1st. A commutation of tithes. 2dly. An alteration of the law of waivers, so as to establish the same facility in England, as there is in Scotland, in preventing alienation by tenants, and in enforcing other conditions of leases. 3dly. The restoration of the poor-law system to what it was in 1795. 4thly. The establishing a free trade in banking, so that the farmers may have the advantage of the system of cash credits and deposits as it exists in Scotland*.

* When (in 1813) the author of this work was a party in recommending restrictions on the importation of foreign corn, he was so with the design of ultimately lowering the price of corn. He stated at that time his objects to be, first, to prevent the injury which would arise from peace suddenly opening the ports to foreign corn; and, secondly, to promote such an increased application of capital to tillage in Ireland, as would bring out the powers of that country to supply Great Britain with so large a quantity of corn, as would make the prices as low as if foreign corn were imported. He sees no reason for believing that his expectations were unreasonable, for he is convinced that if the measures of Catholic emancipation and of a commutation of tithes had been passed when the Corn Bill of 1815 was passed, the increase of tillage in Ireland, in consequence of security of property and relief from tithes, would, before this, have reduced the price of corn to what it would be if the ports were open to foreign corn. But, in consequence of so much having of late been written to make the subjects of rents, prices, and profits better understood, he is now fully convinced that the right policy in regard to corn is a perfectly free trade.

CHAPTER VI.
TAXES FOR GIVING PROTECTION TO BRITISH
MANUFACTURES.

NOTWITHSTANDING all that has been said of our new system of free trade, with respect to manufactures, little or no change was really made by the alteration of the protecting duties and prohibitions in 1825. Accounts that have been laid before the House of Commons, of foreign manufactures imported in 1824, the year before the alteration, and in each of the years 1826, 1827, 1828, and 1829, the four years which followed it, prove this fact beyond all question*.

* The following Table has been formed out of these accounts :

		Imported.				
		1824.	1826.	1827.	1828.	1829.
Brass manuf., value	£. 740		862	750	1,546	3,864
Carriages, ditto	927	1,259	1,683	2,257	1,892	
China and earthenw. } ditto	7,418	18,310	18,718	24,727	23,357	
Copper manuf. ditto	173	431	818	4,343	3,244	
Cotton ditto ditto	101,840	104,416	109,120			
Gloves . . pairs		477,107	865,176	1,203,109	865,157	
Iron in bars tons	12,091	12,820	14,293	15,495	15,739	
Leather manuf. value	623	1,672	4,000	13,092	5,852	

Silk manufactures, viz.

Plain lace, sq. yards	67,526	60,006	122,238	173,259	113,118
Entered by weight } lbs.		48,300	45,278	183,416	132,316
Entered at value } value	15,218	26,128	54,179	78,276	81,449
Watches and clocks } value	10,224	15,259	15,599	25,764	27,772
Woollen manufact. } ditto	2,876	24,143	35,157	49,589	53,962

The first three years, from Sess. Paper 1828; No. 322. The last two years, from Sess. Paper 1830-1; No. 28.

With respect to the silk and glove manufactures, this account shows how unfounded the assertions are which are so loudly made, that these manufactures have been utterly ruined by the alteration in the laws in 1825 respecting the admission of foreign manufactures; for the whole amount imported in each year since 1825, forms scarcely a few days' consumption, and a mere nothing in comparison with the quantity of these goods that are annually made in the United Kingdom.

The great increase in the quantity of raw silk imported proves that the depressed state of the silk trade in 1829 was wholly owing to over-production. Whatever doubt may have been felt on this point is now completely removed by the present revival of the trade, notwithstanding that the importation of foreign silk goods is still going on.

As all kid gloves manufactured in England are made with foreign skins, and as none but kid gloves are imported, the great increase which has taken place of late in the quantity of kid skins imported shows that the depression of the glove trade was also owing to over-production; so that, on the whole, it may be stated, in the most unqualified language, that it is a false inference to draw from the distress which did prevail some time ago in these manufactures, that the alteration of the laws in 1825 was instrumental in producing it: and further, it may be stated, in the same unqualified manner, that it is equally false to assert that this alteration has established a free trade in this country in the place of the old system. If free trade be the right policy, the work of introducing it still remains to be done.

No greater error can be made than supposing that

Mr. Huskisson established free trade in this country*. In his speeches in 1825, he certainly proclaimed and proved the policy of this system; but he did no more than strike a balance between the free traders and the prohibitionists in taking a duty of 30 per cent. as the standard of regulation; to the latter, he declared that the effect of his measures would be to admit few, very few foreign goods: to the former, who naturally inquired in what then consisted their utility? he answered, they would admit some; and that too large an importation would cause great immediate distress. He uniformly maintained that the rates of duty he had selected were high enough to prevent the foreign from coming into competition with the English manufacturer; or, in other words, he showed that his measures would be inefficient, and leave us nearly in the same state as to free trade as we were before. It must not, however, be forgotten that he was, in a great measure, forced into this course by the prejudices and interests he had to deal with. Had he, nevertheless, thoroughly espoused the principles of free trade, he would not have subsequently thrown away, as he did, opportunities of making improvements in his plan of 1825.

In order to leave no possibility of doubt with respect to the truth of this conclusion, tables are given, in the Appendix, of the protecting duties which are at this moment levied on foreign manufactures.

* This opinion of Mr. Huskisson's measures in 1825 was fully set forth and supported at considerable length by the author in a speech in the House of Commons 17th of June, 1825, in the debate upon Mr. Huskisson's new schedule of Custom Duties.— See Hansard's Parliamentary Debates, vol. xiii.

By these it will be seen, 1st, what the protecting duties are for such of our manufactures as cannot be affected by the freest competition: 2dly, what they are for such of our manufactures as it is commonly supposed would be injured by competition; 3dly, what they are which fall on manufactures of trivial value; 4thly, what they are which fall on those manufactures of materials that serve in the first process of manufacture as materials of other manufactures*. These tables fully explain that nothing can be more absurd and unfounded than those statements which attribute all that goes wrong to free trade.

The varieties of climate, situation, and soil, afford to every country some advantages in the employment of industry not possessed by others. By making use of such advantages, a country will contribute its greatest power in the production of wealth. Hence it is that the capital of England is much more productive of wealth if employed in coal, iron, tin, and other natural productions, and in those objects in which these articles contribute to diminish the cost of production, than it is if employed in making those things which a foreign country can make cheaper in consequence of the advantages that are peculiar to it. All protection, therefore, by diverting the industry of the country from those branches of production for which it is best qualified, is mischievous†; and, when

* See Appendix, No. III.

† As the object of protecting duties is to create encouragement in particular employments of capital in respect to other employments, they impede production; 'for as capital is always carried by a strong impulse to that employment which

once imposed, creates a mass of artificial interests, whose existence, depending on the system from which they sprung, forms a great obstacle in the way of getting rid of it*.

The history of the protecting system shows it had its origin at a period when nothing was known by statesmen and legislators of sound principles of trade. It seems to have been introduced into European policy by M. Colbert. Before his time Holland supplied all Europe with manufactures, and received in payment for them the raw produce of her poor neighbours. M. Colbert, overlooking the facts, that manufactures cannot be established in a country until it has acquired a considerable capital, and until the people of it have become rich enough to be able to buy them, sought to force the growth of manufactures in France, merely by issuing his famous tariff of 1667, by which the importation of all manufactures into France was prohibited. The failure of his theory is amply attested by experience. France, ever since that period, has been paying for the manufactures used by her (taking price and quality into consideration) from half to twice as much more as England and Holland have paid for similar articles, and her establishments have continued of the most wretched description till within a few years. They are now, in consequence of the high prices and limited consumption which are the effects of protection, greatly depressed below what they would be if no protection

is the most productive, every thing which turns it out of the course which it would take of its own accord, turns so much of it out of a more into a less productive channel.'—*Mill's British India*, vol. i. p. 251.

* *Parliamentary Review*, 1825, p. 631.

had ever existed, for France is a country possessing great natural advantages for carrying on manufactures.

Immediately after the appearance of the tariff of 1667, the Dutch retaliated by prohibiting the importation of the wines, brandies, and other productions of France *. This commercial warfare produced open hostilities in 1672, and a war that lasted six years; and it is to commercial prohibition and retaliation that most of the wars in Europe, since 1667, are to be attributed.

England followed the example of Holland in prohibiting French productions; and from that time has been amongst the foremost of nations in loading her commercial legislation with all kinds of mischievous and erroneous regulations.

As this system of protection has been steadily acted upon by all nations since 1667, on a most mistaken notion, which has been generally entertained, that the protection of trade was a necessary part of the duty of the executive government, when it is considered, on the one hand, what the consequences would have been throughout the world of allowing trade and manufactures to take their natural course in supplying every country with every article of production of the best quality, and at the lowest possible price, and in advancing universal wealth and civilization; and on the other, what the consequences have been of the numerous wars which the system of protecting trade and manufactures has given rise to, we cannot avoid coming to the conclusion, that those statesmen who invented this system, and who have

* *Richesse de la Hollande*, vol. i., p. 345.

supported it, and do still support it, deserve to be classed among the greatest enemies to the civilization and happiness of mankind.

The following observations, which are taken from the admirable work of Mr. M'Culloch on the Principles of Political Economy, are so applicable to the subject now under consideration, that no apology will be made for inserting them at length. Mr. M'Culloch says:—

‘ It is easy to see that foreign trade, or the territorial division of labour between different and independent countries, contributes to increase their wealth in precisely the same manner that the internal trade contributes to increase the wealth of the different provinces of the same kingdom. There being a far greater variety in the productive powers with which nature has endowed different and distant countries than there is in those of the provinces of any one country, it would seem that a free intercourse between them must be proportionably more advantageous. It would, it is evident, cost infinitely more to raise the wines of France, the fruits of Spain, or the sugars of Jamaica, in England, than to make Yorkshire yield the same products as Devonshire. Indeed, there are myriads of products, and some of them of the greatest utility, that cannot be raised except in particular countries. Were it not for foreign commerce, we should be wholly destitute of tea, coffee, raw cotton, raw silk, spices, gold bullion, and a thousand other equally useful and valuable commodities. Providence, by giving different soils, climates, and natural productions to different countries, has evidently intended that they should be mutually serviceable to each other. If no artificial obstacles

were thrown in the way of their intercourse, each people would naturally engage, in preference, in those employments in which it has a superiority, exchanging such parts of its produce as it could spare for the productions it could more advantageously bring from others. And thus, by exciting industry, rewarding ingenuity, and using most efficaciously the peculiar powers bestowed by nature, commerce distributes labour as best suits the genius and capacities of every country. By making us acquainted with various productions to which we should otherwise have been entire strangers, it gives us new tastes and new appetites, at the same time that it affords the means and excites the desire of gratifying them. It enables each particular people to profit by the inventions and discoveries of all the rest; while, by bringing the home producers into competition with foreigners, it stimulates their industry and invention, and forces routine to give way to emulation. The division of labour is carried to its farthest extent, the mass of necessary and useful products is vastly augmented, and opulence generally diffused. Nor is the influence of commerce, in other points of view, less powerful and salutary: it is the grand engine by which the blessings of civilization are diffused, and the treasures of knowledge and of science conveyed to the remotest corners of the habitable globe; while, by making the inhabitants of each country dependent on the assistance of those of others for a large share of their comforts and enjoyments, it forms a powerful principle of union, and binds together the universal society of nations by the common and powerful ties of mutual interest and reciprocal obligation.'

'Combien,' to use the words of a late French

writer *, 'le spectacle de tous les travaux concourant à la production de la richesse, sans autre prééminence ni distinction que celle que leur assure l'échange de leurs produits, est encourageant pour les classes laborieuses, stimulant pour les peuples, favorable à la civilisation, honorable pour l'humanité! Dans ce système tous les hommes suivent leur penchant développent, perfectionnent, leurs facultés, s'encouragent par une noble émulation, sont avertis à chaque instant du besoin qu'ils ont des uns les autres, se lient entre eux par des rapports habituels, s'attachent par leurs intérêts reciproques, et renouent les liens de la grande famille du genre humain que la séparation des familles nationales avoit brisés. Ces familles, éparses sur le globe, ne sont plus étrangères entre elles, travaillent l'une pour l'autre, et correspondent ensemble malgré les gouffres des mers et l'aspérité des climats, les montagnes inaccessibles, et les déserts inhospitaliers. Grâce au génie du commerce, et aux inépuisables ressources de l'industrie, tous les périls sont bravés, toutes les difficultés sont vaincues, tous les obstacles sont surmontés, et les bienfaits du travail général circulent dans le monde entier.'

The importance of the subject will justify the insertion of the opinions of another great authority on the science of trade:—

'It is no exaggeration to affirm,' says M. Storch, 'that there are very few political errors which have produced more mischief than the mercantile system. Armed with power, it has commanded and forbid,

* Ganilh, des Systèmes d'Economie Politique. Tome i., p. 173; ed. 1821. Principles of Political Economy, by J. R. McCulloch. Second Edition, p. 143.

where it should only have *protected*. The regulating mania which it has inspired, has tormented industry in a thousand ways to force it from its natural channels. It has made each particular nation regard the welfare of its neighbours as incompatible with its own. Hence the reciprocal desire of injuring and impoverishing each other; and hence that spirit of commercial rivalry which has been the immediate or remote cause of the greater number of modern wars. This system has stimulated nations to employ force or cunning to extort commercial treaties, productive of no real advantage to themselves, from the weakness or ignorance of others. It has formed colonies, that the mother country might enjoy the monopoly of their trade, and force them to resort only to her market. In short, where this system has been productive of the least injury, it has retarded the progress of prosperity: everywhere else it has deluged the earth with blood, and has depopulated and ruined some countries whose power and opulence, it was supposed, it would carry to the highest pitch*.

As there are still many persons who imagine the system of protection is right, the explaining of the various evils which it occasions cannot be too often repeated.

When protections are introduced, and foreign cheap goods are shut out, and the same kind of goods are made or grown at home, but at a greater cost of production, then the capital and labour of the country that excludes foreign goods cease to produce the greatest possible quantity of productions; the country

* Cours d'Economie Politique. Tome i., p. 162.—Paris Edition.

is consequently poorer than it otherwise would be : for when a country consumes an article made at home, which could be got cheaper from another country, it employs a certain number of men's labour, in providing that article, more than it would be necessary to employ if it imported that article. The country is therefore poorer, by the whole value of these men's labour *.

When the labour required to produce, or the money required to purchase, a sufficient supply of any commodity is diminished, it is clear that more labour or money must remain to produce or purchase other commodities, and that the sum of national wealth and comforts must be proportionally augmented. As the general advance of prices, which is the consequence of protecting all trades, is clearly a great public evil, it would seem that the principle on which the advocates of protection have founded their theory, is, that public evil is the fountain of private good.

* ' The fundamental principle, that it is only through the agency of labour that the various articles and conveniences required for the use and accommodation of man can be obtained, being thus established, it necessarily follows, that the great practical problem involved in that part of the science which treats of the *production* of wealth, must resolve itself into a discussion of the means by which labour may be rendered most efficient, or by which *the greatest amount of necessary, useful, and desirable products may be obtained with the least possible outlay of labour*. Every measure that has any tendency to add to the power of labour, or, which is the same thing, to reduce the cost of commodities, must add proportionally to our means of obtaining wealth and riches; while every measure or regulation that has any tendency to waste labour, or to raise the cost of commodities, must equally lessen these means. This then is the simple and decisive test by which we are to judge of the expediency of all measures affecting the wealth of the country.'
—*Principles of Political Economy*, p. 75.

The theory of free trade is founded on the opposite principle—that private good is the fountain of public good ; and that private good is best promoted by leaving every individual to employ his capital and labour in the way he judges best, rather than by interfering with legislative regulations, bounties, monopolies, protections, and restrictions.

This system of protection, by preventing the importation of foreign goods, diminishes the demand for the exportation of British goods of home production.

All commerce being bottomed on a fair principle of reciprocal dealings, a country that refuses to import must cease to export. By excluding foreign goods, a country does all in its power to drive the merchants of foreign countries from her markets. The necessary and inevitable effect, indeed, in all cases of the protecting system, is to lessen exportation to the same extent that it lessens importation. Every protection that seems to benefit one trade by excluding importation, injures another by excluding exportation : so that the cost paid by the public for protection is always the loss of some branch of trade, and increased price of the goods protected. In this way foreign commerce is diminished, also the employment of ships and seamen, and universally the employment of capital and labour in advancing national wealth.

The present state of the commerce between England and France affords a decisive proof of the impolicy of the protecting system. In the natural course of things, two such countries, so contiguous to each other, and each having so many productions peculiar to itself, would carry on a trade to the amount of many millions ; but according to the ac-

counts laid before Parliament, the whole of the trade in exports and imports does not exceed 3,000,000*l.* a year.

Another evil of the protecting system is the increased prices of a number of articles, which are the result of it. These prices take immense sums of money from the pockets of the consumers of the protected commodities, who are not aware how large a proportion of price is caused by this kind of tax.

Prices are, in fact, so generally and so much increased by protecting duties, that it is by no means clear that they do not bear as heavily on the national resources and on the productiveness of capital and labour, as the taxes themselves; and therefore, the reducing of these prices, by taking off protecting duties, would afford all classes of the community the greatest possible relief.

There can be no greater mistake than supposing that manufacturers derive any benefit from protections; for if, in the first instance, they raise profits, this leads to immediate competition, (in consequence of the protections being only against foreign goods, and of there being nothing to exclude new manufacturers from entering into the protected trades,) and profits are soon brought down to their ordinary level. But, in truth, the persons who carry on the protected trades are more exposed to suffer than any other class of manufacturers; for since the goods that are made under the influence of protection are necessarily dearer than foreign goods of the same kind, whenever competition in the home market leads to a glut of them (a circumstance which is continually occurring), there is then no means of relieving the market by exportation. In addition to this the protected

manufacturers are always exposed to suffer great injury from smuggling.

Another injurious effect of protection is, that it checks inventions, and enables manufacturers to keep the public supplied with commodities of inferior quality ; for no manufacturer will incur the loss of laying aside old and imperfect machinery, and of reforming the processes of his trade, until he is forced to do so by the necessity of keeping on equal terms with his competitors.

Another evil of protection is the encouragement it gives to smuggling. It also occasions a great loss of revenue ; for if the protecting duties were so reduced as to be moderate duties, that is, to about 12 per cent., for the sole object of obtaining revenue, the increased consumption of foreign goods, which would be the result, would yield a very considerable revenue.

The history of the protected trades of this country furnishes an abundance of facts in illustration of the accuracy of all the foregoing reasoning, and shows that nothing can be more opposite to the truth than the statement in the Report of the late French Commission of Inquiry, that ‘ England has only arrived at the summit of prosperity by persisting for centuries in the system of protection and prohibition.’ In France, where this system has been universally and most rigidly acted upon during the last fifteen years, every protected trade (and every trade is protected) is in great distress. Dijon and Bordeaux cannot sell their wines, nor Lyons its silks, nor Louvaine its cloth, nor Tarrare its muslins, nor Rouen its cottons, nor Charenton its iron—all in consequence of the encouragement given by protection to over-production ;

and while the trades are thus distressed, the people at large as consumers suffer by being obliged to pay higher prices than they would have to pay if the legislature had not interfered. They pay at least 1,500,000*l.* a year in the increased price of iron, as the direct cost for the protection given to native iron-masters ; full as much for the cost of the protection given to the growers and makers of beet-root sugar ; and more or less, in the same way, as the cost of every other protection*.

There is not the slightest foundation for the commonplace argument, that, if British manufactures were not protected, the low price of labour in foreign countries would enable them to supply our markets. For it is not necessarily true, that, because labour is dear in England, as compared with other countries in Europe, those countries would be able to compete with us in manufactures. The argument is built on a wrong notion of what determines us to export. Exportation takes place from England rather than from France, not because wages are lower (for in fact they are higher), but because the whole cost of production of the exported commodities in England is less than the whole cost in France. Of the cost of production, wages are only a part ; but they seem to be considered the whole by those who insist upon the argument in question†.

The support that is still too generally given to the protecting system, can only be accounted for by the habit of indolence with which the strongest minds sometimes receive without examination those opinions which have been long established. It is, however,

* Edinburgh Review, No. XCIX., Article ii.

† Parl. Review, 1825, p. 703.

satisfactory to observe that there are appearances, of late, of a more correct knowledge of the subject, and of a great change in the public mind.

In 1820 a measure took place, which has been well described as forming an important era in the commercial history of this country ; namely, the presenting of a petition to the House of Commons by the merchants of London, in which the principle of a perfectly free trade is proposed, and supported by unanswerable reasoning. The petitioners say, with reference to the system of protections, ‘ That unfortunately a practice, the very reverse of freedom from restraint, has been, and is more or less adopted and acted upon by the governments of this and almost every other country ; each trying to exclude the productions of other countries, with the specious and well-meant design of encouraging its own productions : thus inflicting on the bulk of its subjects who are consumers, the necessity of submitting to privations in the quantity and quality of commodities ; and thus rendering what ought to be the source of mutual benefit and harmony amongst states, a constantly-recurring source of jealousy and hostility. That the prevailing prejudices in favour of the protective or restrictive system may be traced to the erroneous supposition, that every importation of foreign commodities occasions a diminution or discouragement of our own productions to the same extent ; whereas, it may be clearly shown, that although the particular description of production which could not stand against unrestrained foreign competition would be discouraged, yet, as no importation could be continued for any length of time, without a corresponding exportation, direct or indirect, there would be an encouragement

for the purpose of that exportation of some other production to which our situation might be better suited; thus affording at least an equal, or probably a greater, and certainly a more beneficial employment to our own capital and labour.'

Similar petitions were presented at the same time from Glasgow, and all the great trading and manufacturing towns.

The following extract is taken from the petition of the merchants of Bristol, against the renewal of the Charter of the East India Company, presented on the 12th of May, 1829, to the House of Commons. It affords the best practical authority in favour of what has been so often stated in the preceding pages, of the advantage of extended importation in increasing the demand for British productions. The petitioners say, 'That the extension of this most important branch of commerce (our exports) with so many millions of our fellow-subjects, is prevented by the deficiency of suitable returns; for the production of which the soil, climate, and population of India are peculiarly adapted, and which need only the due application of British skill and capital. The removal of the existing restrictions will necessary create increased demand for British goods, the increased employment of British artisans, encouragement to British agriculture, augmented and improved imports of East India produce, extended employment of British shipping, and increase of national revenue.'

The Committee of Ways and Means of the Congress of the United States say, in their Report of the 12th of March, 1828, 'In all cases where high duties are imposed to afford protection, foreign commerce must, in the nature of things, be diminished to a

greater extent than domestic industry is encouraged;' and they add, 'In closing this brief and imperfect review of the destroying operation of the proposed prohibitory policy, denominated, with singular unappropriateness of language, a protecting policy, they cannot but pause to make a remark, obviously suggested by the occasion, that it is much easier to destroy than to create wealth by legislation*.'

The Committee of the citizens of Boston and its vicinity, in their Report, dated Nov. 30, 1827, on the new American Tariff, make the following remarks:— 'That dear goods made at home are better than cheap ones from abroad;—that capital and labour cannot be employed in this country without prohibitory duties;—that it is patriotic to tax the many for the benefit of the few;—that it is just to aid by legislation manufactures which do not succeed without it;—that we ought to sell to other nations, but never to buy from them,—are, we have long since known, fundamental principles among the advocates of the American system. It is, however, extraordinary that these ancient and memorable maxims, sprung from the darkest ages of ignorance and barbarism, should take their last refuge here, and find a statesman of great experience and knowledge willing to risk his reputation in their defence†.'

But the most complete proof of the impolicy of the protecting system has recently been presented to the public in Mr. Camberleng's Report of the Committee of Congress on Commerce, dated Feb. 8, 1830. The following are only a few of the most striking parts of

* Parliamentary Paper, 1828 ; No. 178.

† Report, p. 35.

this report, every sentence of which is highly valuable, and deserving of being studied with care, as a most important publication on foreign commerce.

‘The Tariff of 1816 laid the foundation of all our subsequent errors. We have wasted millions of our ancient profits of commerce in a visionary experiment of increasing our national wealth. Whatever may have been the honest intentions of those who framed our laws (of restriction), they can have no other tendency than to increase our taxes, diminish consumption, and destroy trade. The millions invested under the act of 1816 were swept away in 1818 and 1819; those under the act of 1824, by the revulsions of 1825 and 1826; and the investments under the act of 1828 by the tremendous shock of 1829. It is a common opinion that, in consequence of high duties, our manufacturers are actually in a more prosperous condition than they would have been had our laws never been altered. This is altogether a mistake. Taking a view of the whole Union, we are at this day as much an agricultural and as little a manufacturing people as we were at the adoption of the constitution.

‘We are evidently sacrificing the rich resources of a young country in an attempt to force manufactures against all the rules which regulate and control industry. Since our new system has been in full operation, the change is becoming annually and rapidly more unfavourable to our navigation. The proportion of foreign to American tonnage was, in 1824, 9—in 1825, 10—in 1826, 11—in 1827, 14—in 1828, 15 per cent. While such is the retrograding condition of our navigation, England is beating all her competitors, and adding millions to her tonnage.’

The Committee, in support of the measures in favour

of getting rid of the American restrictive system, quote the following passage from a Report to Congress by Mr. Jefferson :—‘ Instead of embarrassing commerce under piles of regulations, duties, and prohibitions, could it be relieved from all shackles, in all parts of the world ; could every country be employed in producing that which nature has best fitted it to produce ; and each be free to exchange with others mutual surpluses for mutual wants, the greatest mass possible would then be produced of those things which contribute to human life and human happiness : the numbers of mankind would be increased, and their condition bettered.’

The petition of the proprietors of vineyards in the department of the Gironde, presented to the French Chambers in 1828, and signed by 12,563 individuals, also places in a clear point of view the great evils of the prohibitory system, and strikingly demonstrates, that if it confer on one or more branches of industry any advantage, this must be obtained by the infliction of an equal, or greater loss to others that are naturally more advantageous. The petitioners say, ‘ Considéré en lui-même, le système prohibitif est le plus déplorable des erreurs. La Nature, dans sa variété infinie, a départi à chaque contrée ses attributs particuliers ; elle a imprimé sur chaque sol sa véritable destination ; et c’est par la diversité des produits et des besoins qu’elle a voulu unir les hommes par un lien universel, et opérer entre eux ces rapprochements qui ont produit le commerce et la civilisation.

‘ Quelle est la base du système prohibitif ? Une véritable chimère, qui consiste à essayer de vendre à l’étranger sans acheter de lui.

‘ Quelle est donc la conséquence la plus immédiate

du système prohibitif, ou, en d'autres termes, du monopole ? C'est que le pays qui est placé sous son empire ne peut vendre ses produits à l'étranger. Le voilà donc refoulé dans lui-même ; et à l'impossibilité de vendre ce qu'il a de trop, vient se joindre la nécessité de payer plus cher ce qui lui manque.

‘ Notre industrie ne demandoit, pour fructifier, ni la faveur d'un monopole, ni cette foule d'artifices et de secours dont bien d'autres ont imposé le fardeau au pays. Une sage liberté commerciale, une économie politique fondée sur la nature, en rapport avec la civilisation, en harmonie avec tous les intérêts véritables—telle étoit son seul besoin. Livrée à son essor naturel, elle se seroit étendue d'elle-même sur la France de 1814, comme sur celle de 1789 ; elle auroit formé la plus riche branche de son agriculture ; elle auroit fait circuler, et dans son sol natal, et dans tout le sol du royaume, une sève de vie et de richesse ; elle auroit encore attiré sur nos plages le commerce du monde ; et la France, au lieu de s'ériger avec effort en pays manufacturier, auroit reconquis, par la force des choses, une supériorité incontestable comme pays agricole.

‘ Le système contraire a prévalu.

‘ La ruine d'un des plus importants départements de la France ; le détresse des départements circumvoisins ; le dépérissement général du Midi ; une immense population attaquée dans ses moyens d'existence ; un capital énorme compromis ; la perspective de ne pouvoir prélever l'impôt sur notre sol appauvri et dépouillé ; un préjudice immense pour tous les départements dont nous sommes tributaires ; un décroissement rapide dans celles de nos consommations

qui profitent au Nord ; la stagnation générale du commerce, avec tous les désastres qu'elle entraîne ; toutes les pertes qu'elle produit, et tous les dommages en matériels, en politiques, en moraux, qui en sont l'inévitable suite ; enfin l'anéantissement de plus en plus irréparable de tous nos anciens rapports commerciaux ; les autres peuples s'enrichissant de nos pertes, et développant leur système commerciale sur le débris du nôtre.

' Tels sont les fruits amers du système dont nous avons été les principales victimes.'

Such, then, are the consequences of the protective system ; a system which prevents those countries which are subject to its influence from enjoying the full measure of productiveness which their separate advantages might be made to yield ; which divides the community of each country into two classes, the consumers and the monopolists, each interested in each other's loss ; a system which bolsters up a bad principle with an infinitely vexatious detail of duties, drawbacks, and prohibitions ; and, what is worst of all, which is established to the advantage of nobody, and the disadvantage of all the world. The public interest, therefore, requires the total abrogation of it ; but this should be brought about by degrees, for it must be admitted that those who are now protected by restrictions have a right to demand that they should not be suddenly repealed, and that a reasonable time should be allowed them to prepare themselves for meeting foreign competition, or to withdraw from their present employments. This much they have a right to ask, and ought to obtain, and no more ; for if more be granted, the interests of the

majority of the public will be sacrificed to those of a very small part of the community*.

One point only remains to be noticed belonging to the protecting system, namely, the opinion which some persons hold, that we ought not to remove the restrictions on the importation of foreign goods, unless foreign countries agree to allow our goods to be exported. But the true grounds on which it is expedient for us to remove these restrictions, are the numerous injuries we suffer from them in the several ways already described; if, therefore, we postpone the removal of them till we can persuade other countries to make an arrangement for a reciprocal removal, we postpone taking advantage of the power that is in our own hands of relieving ourselves.

The petition of the merchants of London, before referred to, contains the following paragraph on this point:—

‘That although, as a matter of mere diplomacy, it may sometimes answer to hold out the removal of particular prohibitions or high duties, as depending upon corresponding concessions by other states in our favour, it does not follow that we should maintain our restrictions in cases where the desired concessions on their part cannot be obtained. Our restrictions would not be less prejudicial to our own capital and industry, because other governments persisted in preserving monopolistic regulations.’

As exports cannot go on without imports, the progress of industry and the increase of capital are greatly promoted by everything that adds to the annual amount of imports; the right policy, therefore, is to remove all obstructions in the way of importation,

* Foreign Quarterly Review, No. VI. p. 649.

without the slightest reference to what course foreign governments think proper to adopt.

Everything has now been stated that seems necessary to be urged in favour of a revision of the taxes on materials, manufactures, and luxuries, and also on the taxes for giving protection to agriculture and manufactures. The explanations which have been given of their effects on industry should leave no doubt as to how much the wealth of the nation would be increased if they were to undergo such a revision, that the means of paying the charges for the public services might be provided with as little injury as practicable to the improvement of the country*.

If such a thing were possible as taking off all taxes that the promoting of industry and national wealth require to be taken off, the following ought to be wholly abolished or greatly reduced:—

Estimate of Taxes to be abolished or Reduced.

Customs—duties on materials, producing £4,153,000

Excise duties—

On bricks and tiles	368,000
On starch	84,000
On glass	613,000
On paper	649,000
On printed calicoes	662,000

Two-thirds of the duty on hard soap;
as this reduction would increase the

* See Note A.—In which the principles are stated, on which Nations should form their Tariffs, with reference to the trade with France.

consumption, the loss of revenue may	
be set down at not more than . . .	600,000
Reduction of duty on spirits and tobacco	3,000,000
	<hr/>
	£10,129,000

Although a general notion prevails, that no means exist for making good so large an amount of revenue as would, in the first instance, be given up by repealing the taxes here mentioned, this is a mere conjecture, and not deserving of any weight; because no proper efforts have as yet been made to trace in sufficient detail the sources from which new revenue might be derived, or the savings by which the present scale of expenditure might be diminished. If the repealing of duties in the last session had not been applied to the beer and sugar duties, but to those in the foregoing table, more than a third of the amount of them would have been got rid of. If, also, on the one hand, the country has been going on, as would appear to be the case from what has already been said, in a progressive course of accumulating new wealth, and thus adding to the resources of new taxation; and, on the other, a system of great profusion has been engrafted on the administration of the public expenditure, there is a strong *primâ facie* case to justify the conclusion, that, if proper measures were taken, there would be no great difficulty in providing by new methods a sufficient revenue for the public service.

It is, no doubt, the duty of ministers to act with the greatest circumspection with respect to every plan of reform, which, by possibility, might place the Treasury in a situation not to be able to meet the current demands upon it, and keep faith with the public

creditor. But all hazard of this kind would be avoided by proceeding in the business of reducing or repealing taxes by degrees, and by making the measures for supplying new funds for the public expenditure take precedence.

If it were thought expedient to make so considerable a reduction in the taxes affecting industry as is now proposed, the revenue might be rendered sufficient for all the public services in the following ways 1st. By the increased revenue which would arise from increased expenditure on taxed commodities, in consequence of repealing taxes and taking off protecting duties. 2dly. By retrenchment of the public expenditure. 3dly. By new taxes.

CHAPTER VII.

EFFECT OF REPEALING TAXES AND TAKING
OFF PROTECTING DUTIES IN MAKING THE
REMAINING TAXES MORE PRODUCTIVE.

THE extraordinary effect of reducing taxes in increasing consumption and producing new revenue, is completely established in the Fourth Report of the Committee of Finance. The Committee refer to the accounts showing the actual produce of the duties under the Customs, Excise, Stamps, and Assessed Taxes, compared with what the produce would have been, if the reduction of taxes which took effect after 1823 had diminished those revenues in the exact proportion which they bore to the produce of that year; and say, 'It will be seen by this abstract, that the abatement of the revenue by taxes remitted would have been, in 1827, as compared with 1823, no less than 9,182,571*l.*, and that it proved to be only 3,308,316*l.*; the difference of 5,874,255*l.* being the increase of revenue from increased consumption*.'

* Page 10.—The following account of the taxes repealed in 1830 and 1831, and of the revenue received, is another instance of the effect of reducing taxes on consumption.

AMOUNT OF TAXES RECEIVED IN 1830, SINCE REPEALED.

Beer	£2,350,000	Revenue derived from Customs and Excise.	
Leather	200,000	1830	£36,184,707
Cider	50,000	1831	33,559,000
Cotton	500,000		
Drawback on do. paid 1831, 200,000		Decrease	£2,634,707
Candles	57,000		
Excise duties repealed	3,357,000	Duties repealed 1830	£4,477,000
Coals	720,000	Decrease in Customs and Excise, 1831	2,634,707
Sugar	400,000		
	£4,477,000	Increase from additional consumption in Customs and Excise, 1831	£1,842,293

The fact of the immense influence of reducing taxes in increasing the revenue derived from those which remain, is of the highest importance. It fully explains the futility of the plea, that the financial circumstances of the nation do not admit of taking off any taxes; and it gives to those persons who now argue in favour of the revision of the taxes a right to say, that a very large proportion of the revenue, which now appears on a strict calculation likely to be lost, will be made good by the increased productiveness of the taxes which would remain. According to the statement stated by the Committee of Finance, if all the taxes were repealed which fall on industry, the lost revenue would amount to but a few millions.

Some of the measures which have been proposed for reforming the taxes will lead to the production of new revenue, and therefore should be taken into the account in showing how lost revenue may be made good. For instance, if the restrictions on the foreign trade were taken off, four or five hundred thousand pounds of revenue would be the probable result. If prohibitions and duties on corn and other agricultural productions must be kept, but were altered to a duty of 12 per cent., such a duty would, in all probability, produce a revenue of six or seven hundred thousand pounds a year on corn, and of three or four hundred thousand pounds a year on other productions of the same kind.

If, as has been proposed, all the protecting duties were reduced to 12 per cent., so as to be no longer duties for protection, but only for revenue, such a reduction of quantities of various kinds of foreign articles which will be imported, that a revenue of some millions may be reasonably be calculated upon as the result of such an arrangement. If the duties on coals imported from foreign countries were reduced, an additional revenue of some millions might be expected.

tional revenue of three or four hundred thousand pounds would probably be received; and if machinery were allowed to be exported under a duty of about 12 per cent., so great would, no doubt, be the demand for it, in all parts of the world, that a similar amount, at least, of revenue would be obtained in this way. If those monopolies and protections which have been mentioned as having the effect of taking many millions annually out of the pockets of the people, by the high prices they occasion, were removed, these millions would be expended on taxed commodities, and thus augment the revenue. What has been already said on the subject of the malt duty, shows that a proper revision and reform of the regulations by which it is collected would, to a certainty, be accompanied with a considerable increase in the revenue derived from this duty. If the duty on European timber were reduced to 1*l.* 10*s.* a load, there can be no doubt that the revenue would be increased three or four hundred thousand pounds a year. So that, on the whole, when the effects which would ultimately be produced on the public revenue, by a proper revision and modification of the taxes, are duly examined, it is clear that, although several millions might be given up in the first instance, in order to give new force to national industry, the measure itself, with the other reforms of duties which it is proposed to accompany it, would reproduce a very large portion of the former revenue.

CHAPTER VIII.

RETRENCHMENT.

IN the following pages the public expenditure will be examined in detail, in order to point out where retrenchment may be introduced; but before going into this inquiry, some general observations will be made to explain—First, the necessity of it; secondly, the practicability of it; thirdly, the principles on which it ought to be conducted; fourthly, the difficulties in the way of accomplishing it.

First—Retrenchment is necessary as one of the principal means of relieving industry from a large part of those taxes which press the heaviest upon it. Sufficient has already been said to explain in what manner taxation restrains the progress of industry and of national wealth.

Retrenchment is also necessary as a preparation, in order to protect the finances of the country from the destructive effects of the funding system, whenever a new war shall take place; for in proportion as our peace establishment is low, the difficulty of procuring the additional funds which a war will require by war taxes will be less.

No one can deny, that if we have to begin a new war with a peace expenditure of 55,000,000*l*.*, the

* The following is the amount of the public expenditure in 1827, as given in the Fourth Report of the Committee of Finance.

1. Charges of collection	£3,868,761
Carried over,	£3,868,761

respect will be most frightful; nor can any one take comprehensive view of the state of public affairs, and feel satisfied in observing, that while the most expensive preparations for war are making in all the military departments, none are made for placing the treasury in a state to provide for those demands upon which a war will occasion.

If war should take place under these circumstances, course will probably be had to borrowing to a great amount, and to new permanent taxes—measures which will expose the country to suffer the loss of its manufactures, and finally to undergo all the evils of national bankruptcy. For these reasons, it is the

	Brought over,	£3,868,761
2.	Payments for bounties, and other services charged on the gross revenue	1,339,725
3.	Payments for interest, &c., on the funded and unfunded debt, including the Russian loan raised in Holland	28,940,701
4.	Permanent civil services, including the civil list	2,103,105
5.	Occasional expenditure and advances under Acts of Parliament	363,511
6.	Civil services, voted under the head of Miscellaneous	2,863,248
7.	Military and naval services, annually voted,	16,205,812
		<hr/>
		£55,744,863

Of this sum, the Committee of Finance say (p. 14) that, £52,830*l.* is not susceptible of diminution. Thus, according to their authority, the balance, or 19,792,033*l.*, admits of reduction. And to this sum may be added the sinking fund, estimated by the Committee at 3,000,000*l.*

All the calculations in the following pages, of the sums that may be retrenched, are made with reference to this expenditure of 1827.

bounden duty of ministers to make every possible retrenchment, and to confine the public expense within the narrowest limit within which it may be compressed, consistently with the maintenance of the tranquillity and independence of the country.

Secondly, as to the practicability of retrenchment, the zeal with which all existing expenses are defended throws a considerable difficulty in the way of proving it. Each public department stands prepared to give the most confident reasons why it is absolutely necessary to keep up the scale of its expenditure to the exact point at which it now is. Every kind of sophism, insinuation, and assertion is worked up with vast ingenuity into a case to resist any attempt at effective retrenchment; and not only government and parliament, but also the public, suffer themselves, in this way, to have their judgment influenced rather by the personal authority of official men, who are always endeavouring to keep their respective services in the highest possible state of equipment and show, than by those principles of a sound system of finance, which require that that portion of the public expense which is incurred for military preparation and protection, should be regulated by the quantity and measure of the danger to be guarded against.

It is almost impossible for persons, not themselves in office, to have sufficient knowledge of details, to be able to expose the fallacies on which the pleas for expense are enforced; and the absence of such an exposure produces too often a belief, that the expense is necessary. The only mode, therefore, that is left for making out a case to establish the practicability of retrenchment, is by reasoning on probabilities, founded on those facts which are within the observa-

tion of every one. Although this is necessarily an imperfect kind of proof, the facts of profusion which can be adduced, when combined together and patiently examined, will be quite sufficient to lead to conclusions that will leave no doubt on any unprejudiced and disinterested mind.

1. When we see how great the expense of the army, navy, and ordnance services is, in comparison with what it was in the peace preceding the war of 1793, we have a right to infer, *primâ facie*, that the present expense is much too great; and the *onus probandi* rests, clearly, with those in authority, to point out what the circumstances are which can justify so great an additional charge on the public. It may be seen, by referring to the evidence taken before the Committee of Finance of 1828, that they concurred in this opinion: for they commenced the examination into each of the above-mentioned departments by quoting a similar opinion of the Committee of Finance of 1817; and by calling on the witnesses for an explanation of the causes which had led to so expensive a peace establishment as the present one.

After beginning their labours on such a principle, there can be little doubt that if they had been re-appointed in the session of 1829, they would have recommended considerable reductions in our military and naval forces to have been made, as soon as the war in Turkey and the affairs of Greece were settled.

It is customary for the advocates of the present scale of expenditure to assume that Mr. Pitt was guilty of very unstatesman-like conduct, in having fixed so low an establishment in the peace preceding the war of 1793. But the defence which was made by Lord Grenville of Mr. Pitt in the House of Lords,

on the 14th of February, 1816, should be attentively examined, before this assumption of persons interested in the present scale of the expenditure is allowed to have much influence. Lord Grenville on that occasion said, 'He wished to call their Lordships' attention to the state of our establishment in a former period of peace—he meant the period between 1783 and 1793. The establishment of that period was now to be not only doubled or trebled, but quadrupled, quintupled. He well remembered that at that period there was considerable doubt whether the establishment was not larger than the circumstances called for. The subject was much discussed, and the propriety of so large an establishment rested on the peculiar circumstances of Europe at that period. He had heard it said, that the great man who was then minister had changed his opinion, and had observed that in acting to the best of his judgment in requiring only 1,800,000*l.* for the army, and 2,000,000*l.* for the navy, he thought, on reflection, he had ill discharged his duty. But he did most positively declare that he had not the smallest recollection—that he had no belief that Mr. Pitt ever expressed himself otherwise on that subject than in terms of self-congratulation and conscious satisfaction, that he had, by the most scrupulous economy, at that time, enabled the country to meet that dreadful period of trial which it had afterwards to encounter. He was convinced that, if Mr. Pitt were now alive, he would have anxiously enforced the propriety of a low military expenditure at this period of peace; and it was only by following the plan of that great man, and bringing the expenditure of the army and navy to the very lowest practicable point, that any hope

remained of extricating the country from those difficulties in which it was involved *.

It is by no means sufficient to say, in order to meet the charge of profusion in the military expenditure, that the services are in a very high state of efficiency ; for this charge can be properly met, only by showing that preparation and equipment have not been carried beyond the point which manifest grounds of public necessity prescribe. Unless this condition of necessity be taken into consideration, the expense to be incurred for the public service would be a mere matter of fancy, and might be made twice what it is without any blame, provided that efficiency and equipment were doubled at the same time. Although this principle of necessity appears to be so evident as almost to make it unnecessary to point it out, every one must be sensible, who has closely watched the reasoning of those military authorities according to which our establishments are regulated, that it can have had but little consideration in their minds.

Referring, therefore, to the fact of the very great present amount of the peace establishment in comparison with what the establishment was prior to 1793 ; and no satisfactory reasons having been given, grounded on a proper exposition of the danger to be apprehended, to prove that a public necessity exists for fixing it at treble the former amount, we come to the conclusion, that a case can be made out to show that retrenchment is practicable in our military and naval expenditure †.

2. The spirit of profusion which is admitted to have

* Hansard's Debates, vol. xxxii., p. 514.

† This conclusion is further established in the following pages, under the heads of Army and Navy Expenditure.

prevailed during the last war, coupled with the fact of nothing having since been effectually done to control it, suggests another argument for its being possible to make a considerable reduction in the expenditure. The nature, character, and extent of the war destroyed all previously established systems of control and economy. The facility of getting money by loans, through the help of inconvertible bank paper and of the sinking fund, led to that boundless expenditure in subsidies, expeditions, fortifications, military pensions, civil superannuations, and increased salaries, which consumed so many millions, and of which we are now feeling the effects. Now, though the war is over, the spirit of this profusion survives; for it is not possible to point out any measure, or system of measures, which has produced any general and decided change in it; and therefore there can be no doubt that if a strict spirit of economy were substituted instead of this spirit of profusion, a great deal of the present expenditure might be reduced*.

3. The fact which is admitted on all sides, that the Treasury has for many years ceased to exercise the control that constitutionally belongs to it over the public expenditure, makes it even more than probable, that if it resume and rigorously enforce its rights over the departments, a great deal of useless expenditure would be put a stop to. Before Mr. Pitt's administration, the Treasury exercised an active control over the public expenditure; but under his administration it would appear, from the following extract from a

* Although the late administration evinced, in several instances, a disposition to be economical, nothing was done in a way to make an impression on a so long-established evil as the profusion of several preceding governments.

speech of the late Lord Lansdowne, on the 28th of February, 1797, that it had then ceased to do so.

Every office,' said Lord Lansdowne, 'seemed to be the lord of its own will, and every office seemed to have unlimited power over the purse of the nation, instead of their being, as the spirit of the constitution directed, under the constant check of the Treasury. It used to be the distinguishing feature of the British administration, that the Treasury was its heart; it distributed the necessary nourishment to the other parts, and everything flowed from it as the commanding centre; the other departments were necessarily subordinate. In point of fact, in former times the heads of the great departments for the management of the expenditure, attended the Board of Treasury with their annual estimates, for the purpose of examination and of explanation previously to their being submitted to Parliament. The estimates were fully considered in all their details; and the officers who attended were questioned and heard previously to the final decision and approbation of the Board being entered on its minutes. This was all consistent with the ancient, and constant, and uniform system of check and control which had been invariably exercised by the Treasury over the expenditure of all the departments, in all their branches, and in all their details*.'

If this system of check and control were again brought fully into practice, there can be no doubt that retrenchment to a large amount would be found to be practicable.

* From MS. Treasury Document on the Ordnance Department, No. 2, referring to precedents from 1755.

4. The numerous reports on the public departments for the management of the public expenditure, which have been made by Commissions of Inquiry and Select Committees of the House of Commons, show that there is not one of these departments, of which the constitution and organization is not extremely defective. Every department has more branches, and every branch more officers and clerks, than would be necessary if a proper principle of consolidation were adopted for the despatch of public business, and for the control of the individuals entrusted with it. In addition to this, the forms of doing business are ancient and cumbersome ; reformation, which has made such universal inroads into ancient institutions, and with such universal advantage, has been successfully excluded from the public offices ; returns are required of what is doing to a useless extent ; checks are heaped upon checks of no real use ; correspondence is carried on between office and office, and between the offices and individuals, in a manner quite uncalled for by any public object ; salaries have been immensely increased ; pensions and superannuations have been lavishly regulated, and very large sums of money have been squandered on official residences *.

With proofs upon proofs of the existence of these facts, the conclusion cannot be shaken, that a great saving of expense would be the consequence of such a revision of all the departments, as would introduce modern improvements, instead of a system of organization and regulation, of which the origin may be traced back to centuries from the present time.

* There was paid, in five years to 1828, 125,688*l.* for expenses incurred in official residences.—Pap. Com. Fin. No. 124.

5. The complicated and multifarious methods of keeping accounts in all the public offices; the numerous and dilatory methods of auditing them; and the almost incredible fact, that there is not made up in any office such a document as an account of the actual annual expenditure of the public money, show that there is reason for presuming, that if all this were changed, and a simple, uniform, and accurate system of public accounts introduced in its stead, a great retrenchment might be made in all the official establishments; at the same time that the public money would be under a more secure custody. 'The annual accounts that are laid before parliament are confined to the exchequer receipts and issues: they leave millions unexplained and unaccounted for in detail. They state, for instance, the expenditure of the army, navy, and ordnance, no further than the gross amount of the issues for each of these services *.'

Thirdly—With respect to the principles on which retrenchment should be conducted, it is of the greatest importance that these should be well considered, and then decided upon, most severely adhered to. No person can have his mind in a perfectly fit state to form a judgment on any question of retrenchment, without having acquired the habit by previous study of referring to what the uses and object of government are, and the grounds on which taxes can justly be required to be paid. The great error which is commonly committed is taking the utility of an expendi-

* Report on Public Accounts of Messrs. Brooksbank and Melz, p. 6. A new plan of accounts, of considerable merit, has been on trial for some time in the Navy Office. It has been conducted by Mr. Deas Thompson.

ture as a sufficient justification of it; whereas, however useful it may be, if it cannot be shown to be absolutely necessary for securing some public object that could not be had by any other means, it is superfluous, and ought to be discontinued. It is not an uncommon opinion among those persons who are in situations to have considerable influence in matters of finance, that we ought first to secure all the revenue we can, and then regulate the expenditure according to it. Others allow themselves to be guided by their feelings and their passions, and not having formed, by proper researches, any fixed principles of the science of legislation, are continually favouring expense, and resisting economy, when cases of apparent individual hardship come before them: not recollecting what those persons suffer, who pay the taxes for providing for the effects of their mistaken compassion and unjustifiable liberality with the public money. If right principles were referred to, they would suggest that taxation is the price we pay for government; and that every particle of expense that is incurred beyond what necessity absolutely requires for the preservation of social order, and for protection against foreign attack, is waste, and an unjust and oppressive imposition upon the public. Every minister, and every member of parliament, who has the power to spend or to save the public money, should do his best to prevent the wants of the state from depriving the people of the means of providing for their wants; and, therefore, economy and frugality, which are virtues in a private station, from their vast influence upon national happiness in a public station, become the most pressing of duties.

Fourthly—the difficulties of carrying into effect a

complete system of retrenchment are extremely great. The first is to get ministers sufficiently well educated to comprehend the necessity of it, and to understand the means by which it may be accomplished.

The distaste for abstruse reasoning, and the prejudice against the science of political economy, confine the numbers among those who take a lead in public affairs to but a few who possess an extensive acquaintance with trade and finance, and with the principles which ought to govern these branches of political science. It has been observed by Mr. Hume, that 'the more simple ideas of order and equity are sufficient to guide a legislator in a great part of his duties; but that principles, like those of commerce, are much more complicated, and require long experience and deep reflection to be well understood, because real consequences are often contrary to first appearances.'

The prejudice against political economy is perhaps the greatest impediment to the progress of all financial and commercial improvement. It has, however, no real foundation, but arises entirely from ignorance of what it is. Nicknaming all inquiry into the causes and progress of wealth as abstract speculation, and its results as abstract theory, has been too readily listened to by the majority of mankind, because it flatters their ignorance by persuading the uninformed that they are quite as competent to decide on matters of science as those who have made them the subject of profound reflection. The fact is, that none of those persons who deal so largely in abuse of economical theories, are acquainted with the principles they vituperate. No one can deny that those men are most likely to be informed in any branch of knowledge

who have made the most extended inquiries, and deduced their opinions respecting it, from the greatest variety of facts. Such men, however, in the common use of terms, are called theoretical; but theory, if it mean anything, is a view of all that is known concerning a given subject. As the acquisition of wealth is not desirable, merely as the means of proving immediate and direct gratification, but as being indispensably necessary to the advancement of society in civilization and refinement, the science which teaches the means of acquiring the greatest possible amount of wealth, with the least difficulty, must certainly deserve to be carefully studied. 'Political economy,' it has been most truly remarked in a recent excellent publication, 'at least, is found to have sound principles, founded in the moral and physical nature of man, which, however lost sight of in particular measures,—however even temporarily controverted and borne down by clamour,—have yet a stronger and stronger testimony borne to them in each succeeding generation, by which they must, sooner or later, prevail *.'

But if the first difficulty just mentioned, of having ministers sufficiently well educated to comprehend the necessity of retrenchment be overcome, and sincerely willing to retrench, another great difficulty presents itself, namely, the opposition which is sure to be made to their plans of economy, even by their own friends, in both Houses of Parliament. When measures of economy have been proposed by government, the House of Commons has so frequently been anything but faithful in its representative character, that go-

* Natural Philosophy, by J. F. W. Herschell, Esq., p. 73.

vernment cannot but fear the consequences of attempting to carry into effect such a system of reform as the circumstances of the country require. The remedy for this, is for government, instead of exaggerating every trifling appearance of prosperity, to explain, fully and without reserve, all the facts of suffering and injury which show the propriety and necessity of retrenchment, so as to excite the public to interfere and control their representatives. This is perhaps the only way by which the opposition to retrenchment, which is the consequence of the interest which peers and members of parliament have in continuing a profuse scale of expenditure, can be successfully resisted. If the public were made thoroughly acquainted with the causes which keep it up at its present amount, they would very soon load the tables of parliament with such remonstrances, as would enable government to carry their measures, without being exposed to be defeated, as they were in the Session of 1828, on the Superannuation Bill, by members holding offices taking a lead in opposing it.

In order that nothing may be omitted that can be urged in support of the foregoing general reasoning respecting the practicability of retrenchment, the public expenditure will be examined in detail under the heads of,—

1. The collection of the revenue.
2. Bounties.
3. The control and management of the expenditure.
4. Civil government.
5. Military expenditure.
6. The slave trade.
7. The sinking fund.
8. Colonies.
9. Ireland.

CHAPTER IX:

THE COLLECTION OF THE REVENUE.

IN the following short statement there seems to be a strong case in favour of the practicability of making a very considerable reduction in the charge for collecting the revenue.

In the year 1806, the gross receipt of the revenue of the United Kingdom was 58,255,175*l.*, and the charge for collecting it was 2,797,722*l.*

In the year 1826, the gross receipt was 54,839,685*l.*, and the charge for collecting it was 4,030,337*l.*

Hence it appears that 58,255,175*l.* was collected in 1806, at a less charge by 1,232,615*l.*, than 54,839,685*l.* was collected in 1826*.

The accuracy of this statement cannot be disputed, because the dates and figures are taken from accounts which were prepared by the Treasury for the Committee of Finance, with the view of supplying the place of the annual accounts, which cannot be relied on†.

* There is no account made up since 1826, on the same plan as that here quoted.

† These accounts are entitled, '*Accounts of the ordinary revenue of the United Kingdom from 1802 to 1827 (after deducting the repayments, allowances, discounts, drawbacks, and bounties, of the nature of drawbacks): stating the amount paid in each of the said years for the charges of management,*' &c. No notice is taken in them of the abolition of fees and patent offices in 1812, by the Act of 51 Geo. 3. c. 71. The author of the pamphlet on the Customs Revenue says, 'The additional salaries granted

The charge of nearly 4,000,000*l.* a year for collecting 54,000,000*l.* is $7\frac{1}{2}$ per cent.; if by any means it could be reduced to 5 per cent., the saving under the head of collection would be 1,300,000*l.*

The circumstance of the charge of collection continuing so high, is a proof that there must be great fault somewhere, because much of late has been done for the purpose of diminishing it. This subject has been examined into by three Select Committees of Finance, and at least three different Commissions of Inquiry; and numerous improvements have been adopted at their suggestion; the principal of which are, the abolishing of the patent offices, and of the several revenue boards in Ireland and Scotland; the consolidation of the duties and of the laws*, and the introducing of a great many regulations for promoting the despatch of business. As the result of the whole of the attempt to economise is an increase in the charge of collection, it is clear the spirit of profusion still holds the master-hand.

Management of the Collection of the Revenue.—It is possible that the cause of this evil may be the principle on which the management of the taxes is administered, namely, that of having a separate and completely independent board of management for each branch of the taxes. These boards, although nominally under the control of the Treasury, are practically, and necessarily, nearly altogether exempt under this arrangement amounted to about 200,000*l.*, and the temporary compensation allowances to about 40,000*l.*—(p. 11.)

* Too much praise cannot be given to those who originated, and successfully carried into execution in 1825, the plan of consolidating the revenue laws.

from it, and possessed of powers, either direct or indirect, of incurring any expense they please. Whatever may be the intentions of the Treasury, the superior knowledge which these boards have of details, and the various means they can employ to influence the opinions and conduct of the Chancellor of the Exchequer, enable them in practice not only to get rid of the control of the Treasury, but to put it under their control.

The proper remedy to be applied to correct this source of profuse expenditure is to abolish these numerous independent governments, and form one board of Commissioners, to be Commissioners of the Treasury, acting with the First Lord of the Treasury and the Chancellor of the Exchequer for the general administration of all the taxes. This board of Commissioners to be composed of the present chairmen of the customs, excise, stamps, woods and forests, the Postmaster-General, the First Lord of the Treasury, and the Chancellor of the Exchequer. Each of these chairmen to continue to act as the head of the department he now belongs to, and to have a small board of sub-commissioners to assist him*: the duties of the sub-commissioners to be confined to carrying into execution the orders of the general board. The members of the general board, excepting the First Lord of the Treasury and the Chancellor of the Exchequer, not to sit in Parliament.

If the whole taxation of the country were revised and simplified, and also the various methods for administering the management of it, the business of management might be so much diminished, that one

* The assessed taxes to be under the Excise branch.

or two meetings a week of the general board would be sufficient. The presence of the First Lord of the Treasury and of the Chancellor of the Exchequer at the board would enable them effectually to control the expense of management, and at the same time render them responsible in their places in Parliament for every item of expense belonging to it.

In order further to simplify the managing of the collection of the revenue, the business of receiving the money for the taxes from the persons who have to pay them, should be wholly separated from the business of the administration of the taxes. The latter business should be confined to what is necessary for charging or assessing the taxes to be paid, and the former business to the operation of receiving the money to be received for the taxes; and it should be placed in the hands of officers having no connexion with the revenue board, but acting under another board of Commissioners of the Treasury to be appointed for this branch of service, and also, as will hereafter be proposed, for managing all payments of public money: so that the business of receiving all money and paying all money, belonging to the public, may be under one board of management, and the accounts of the receipt and expenditure of the public money kept on one clear, consistent, and uniform plan.

It should also be provided, that the whole money received from the taxes should be paid into the Exchequer, without any deduction for paying the charges of management; and that all such charges should be paid and stated in the public accounts, as items of the general annual expenditure.

If the changes here proposed were made, a great expense would be saved. The vast sums now spent

in maintaining the office establishments belonging to the several boards of revenue might be greatly reduced; also the number of commissioners; and one set of law agents, collectors, receivers, comptrollers, inspectors, and accountants, would be sufficient, instead of the separate sets now employed by the separate departments.

That nothing may be omitted that can serve to give full information to the public concerning the taxes, they should be laid annually before Parliament by the Chancellor of the Exchequer in a printed budget of revenue, showing the estimated produce of each tax; and they should be annually voted for the year, commencing on the following 1st of January.

Customs Duties.—It appears, from accounts laid before the Committee of Finance, that the revenue collected in 1827 from the customs duties, was received from 566 duties on as many different articles:—

18 articles produced £100,000 and } upwards, making . . . }	£17,683,445	8	8
9 articles produced 50,000 to 100,000	784,415	18	6
9 do. do. 25,000 to 50,000	370,066	17	1
20 do. do. 10,000 to 25,000	370,402	5	1
510 do. do. less than 10,000	585,072	6	9
Miscellaneous articles	26,963	7	7
566			
<hr/>			
Gross Revenue	£19,815,206	3	1½

This sweeping system of taxation shows the customs-duties laws have been framed by persons but little acquainted with the principles of trade and

* Paper of Com., No. 173, p. 11.

finance, and who had not the slightest consideration for the feelings and conveniences of individuals, or for the interests of foreign commerce. The effect of it is to render the accounts complex, and to generate smuggling. Prices are enhanced with little or no advantage to the revenue; the comforts and enjoyments of the people are uselessly abridged; and a great deal of delay, vexation, and loss must attend the collecting of duties on so many hundred commodities. Each of the duties on the 510 articles, which produce less than 10,000*l.*, should be repealed. If this were done, the imports of foreign goods, and, as a necessary consequence, the exports of British, would be greatly increased; the business of collection would then be confined to 56 articles, and the saving of expense in management would, in all probability, be greater than the revenue (585,000*l.*) which would be lost by repealing these duties.

Excise Duties.—The circumstance of the excise revenue being collected at a low rate of charge per cent. is not a conclusive proof that there is less profusion in this department than in the others; for a large proportion of this revenue is paid by a few individuals, on operations carried on upon a large scale, and requiring the attendance of few officers in proportion to the sums derived from the duties of which they have the charge.

The regulations for collecting the duty on malt are carried to such an extent of unnecessary, and, with respect to the trade, destructive details, that they afford direct testimony of the practicability of diminishing the number of officers employed, by simpli-

fyng the system of collection. In this case the zeal for securing revenue has so kept down the trade of malting, as to have made the consumption stationary for the last forty years; whereas there can be no doubt, that if the trade had not been so harassed by excise rules, checks, and penalties, the consumption would have increased with increased population and wealth, and, consequently, the revenue derived from it. So that, in point of fact, it is clear that the mistaken zeal with which the excise department has sought to benefit the revenue, has incurred a loss of a great annual amount on the article of malt alone. The stationary state of the glass manufacture, for a number of years, and of other trades subject to the excise laws, is to be accounted for, in a great degree, by ignorant and harassing regulations. Excise legislation, in consequence of having been under the direction of inferior officers, has been grounded on the narrow principle of grasping, by force of penalties, at the capital of manufacturers, in direct opposition to enlarged and sound principles. These would have pointed out the way of making laws consistent both with the interests of the trade of the country and those of the revenue.

As no inquiry has been made into this department for a great many years, it is impossible to know whether it be well or ill managed: some circumstances have transpired, particularly with respect to the distilleries, which afford reason to suppose that, if an inquiry were instituted, occasions would be found for making many improvements, and saving a great deal of expense.

Some of the duties of excise yield so little revenue,

that there can be no good reason for continuing them. The net revenue received in 1828 was as follows :—

On starch	.	.	.	£ 87,348
Stone bottles	:	:	:	3,405
Sweets and mead	.	.	.	2,606
Vinegar	.	.	.	24,500

These duties are liable to the same objections as those just made to the customs' duties, which produce little revenue, and ought to be repealed.

The repeal in 1825 of those parts of the assessed taxes which were productive of a comparatively trifling profit to the revenue, forms a good precedent for repealing this class both of customs and excise duties.

Post-Office.—The twenty-second Report of the Commissioners of Revenue Inquiry, recently presented to Parliament, exposes an immense loss of public money, occasioned by the Post-office becoming builders and managers of steam-packets for the home packet service, instead of accepting offers made to them by private companies, which, in the opinion of the commissioners, ought to have been accepted. With respect to the consequences to the public as to expense, of the Post-office not having adopted this course, the commissioners say,—‘The annual excess above stated, amounting in a period of nine years to about 300,000*l.*, must be considered a total loss*.’

With regard to the station at Holyhead, the commissioners recommend, ‘that as soon as the vessels now employed to carry the correspondence can be

* p. 6.

satisfactorily disposed of, the whole packet establishment, the property, or maintained at the charge, of the crown, in all its branches, should be dispensed with.' They add, 'The vast increase in the number of steam vessels, the offers formerly made at this station, and the present competition for employment, leave, we think, no doubt of the practicability of providing satisfactorily for the conveyance of correspondence between Holyhead and Dublin by hired vessels of this description*.'

With respect to the Liverpool station, the commissioners say, 'The arrangement which still subsists should be no longer permitted; and his Majesty's Postmaster-General should be instructed to provide for the transmission of the correspondence between Liverpool and Dublin in the manner prescribed in the Report of the Committee of Finance of 1798, already quoted:' namely, 'to contract publicly for the conveyance of mails by packets, with such individuals or *companies* as would undertake it at the lowest prices, for a term of years, upon different stations, so as to open this lucrative department to public competition†.'

The Commission of Inquiry have recommended in other reports very extensive reforms in the Post-office establishments in England and Scotland, and the abolition of the separate departments in Ireland. The reasons on which these reforms are founded leave no doubt that, if they were adopted, a great improvement would be made in the mode of carrying on the business of this branch of the public service, and that a considerable saving of expense would take place.

* p. 23.

† pp. 30—40.

Stamp Duties.—Although the raising of revenue by stamp duties is perhaps a less objectionable mode than any other, many of the present duties are exceedingly vexatious, and some of those which are the most vexatious produce so little revenue, that they should be at once repealed. Such, for instance, as the duty on pamphlets, soda-water bottles, quack medicines, and horses let to hire by the day. The plan of charging some of the duties on horses as assessed taxes, and others as stamp duties, should be changed. The tax on horses let to hire by the day should be repealed, in consequence of there being, perhaps, no tax which so much interferes with the comfort and amusement of the public.

The net revenue from hackney-coaches and pedlars paid, in 1828, into the Exchequer, was only 55,000*l.*, and the charge for collecting the gross revenue of 77,437*l.* was at the rate of 13*l.* 18*s.* 7*d.* per cent. The small amount of revenue, and large expense of collection, are good reasons for repealing these duties. There is no justice in selecting the inhabitants of London as the only part of the public to be taxed for hackney-coaches. The tax on hawkers and pedlars has its origin in an ancient notion, that the public interest is benefited by protecting shopkeepers against the competition of itinerant dealers. As the trade carried on by them is particularly convenient and beneficial to the public, this penalty on industry should be removed.

CHAPTER X.

DRAWBACKS.

IN consequence of the reduction in the duty on sugar of 3*s.* the cwt., the bounty on refined sugar, exported since the 5th of October last, is fixed as follows :—

	£	s.	d.
On bastard sugar, per cwt. . . .	1	4	0
Single-refined ditto	2	6	0
Double-refined ditto, and single, equal in quality to double	2	14	0

with a reduction of one-fifth on the total amount. This makes the rate of bounty exactly what it was before the reduction of the duty.

It is forcibly insisted upon by many persons conversant with this subject, that this rate of bounty exceeds the duty paid, and that it is a gratuitous bounty to the exporter of refined sugar to the amount of 5*s.* 3*d.* the cwt. To support this conclusion a speech is referred to of the Secretary of the Treasury, in which it is said he distinctly admitted that the act of 1826, for lowering the bounty, left half of it remaining. A letter is also quoted of Mr. Hibbert, written in 1824, in which he says, ‘ the drawback upon the export of refined sugar is little, if at all short of a gratuitous bounty of six shillings per hundred weight.’ The persons above referred to contend, that at that time the drawback was a gratuitous bounty of 8*s.* 4*d.*, and that since the act of 1826,

of the estimated quantity of refined sugar obtained from the cwt. of raw be taken at 74lb. to 75lb., there is now a gratuitous bounty of 5s. 3d. the cwt. These persons say, in answer to those who assert that there is no such bounty, 'How does it happen that though the West Indians are now at liberty to export their surplus directly from the plantations to the continent, they prefer sending it first to England, and then from England to the continent, though it thus becomes loaded with double freight, insurance, commission, and shipping and landing charges? The fact is, that the drawback on the refined sugar exported from this country is so regulated, as not only to compensate to the West Indian planter the heavy extra charges just mentioned, but to afford him a considerable profit besides, all which must obviously come out of the pockets of the people of this country *.' If it be true that there is a bounty of 5s. 3d. over and above the duty paid, this on 456,000 cwts. of refined sugar annually exported, will make a charge on the public of 120,000*l.* a year.

In contradiction to these arguments, it is said that the bounty should not be considered more than equal to the duty paid on the raw sugar, and that it is only a drawback.

The author of the pamphlet on the Customs Revenue states, that, many years ago, 'a large quantity of Muscovado sugar, selected as of average qualities, to the satisfaction of government, was refined in a particular refinery, under inspection, which was also satisfactory to government, in order to ascertain the produce; and that all subsequent calculations of drawback have been founded upon this trial †.' The fact

* See Nos. 24 and 57 of the Anti-Slavery Reporter. † p. 33.

here mentioned of this trial having been made several years ago, suggests some degree of suspicion of the bounty being now more than equivalent to the duty. For, supposing even that those persons who acted for Government in making this trial, sufficiently understood the trade of refining as not to have been in any way deceived by the refiners, the long period which has elapsed has afforded an opportunity to introduce improvements in the manner of conducting the process of refining, which the refiners no doubt have taken advantage of. It cannot be imagined, that in such a trade as this is, no improvements have been practicable in converting raw into refined sugar. The uniform success of the Scotch distillers in increasing the power of working off their stills faster and faster by many degrees than the Government increased the charges on them, shows that the greatest precautions on the part of Government cannot in all cases counteract the ingenuity of the traders they have to deal with *.

In the same way, all drawbacks of duty, so numerous in our present system of taxation, must necessarily become bounties, in consequence of its being quite certain, that notwithstanding the calculations on which they were fixed in the first instance may have been made with greatest care, the introduction of improvements, or the practising of fraud, will be employed

* The correctness of this reasoning is fully proved by what was said in the debate on the Sugar Refinery Bill in this Session (1831). The Vice-President of the Board of Trade stated that it was now found that more duty was drawn back than paid, and that a new experiment was to be made under the direction of Government to ascertain the portion of refined sugar that could be obtained from one cwt. of raw sugar.

fully in favour of the trades to which they

drawbacks also occupy much of the labour of the officers, and add to expense of management in recording a number of particulars and making accounts. The abolishing, therefore, of all drawbacks is a most desirable object. It seems to me that might be attained without any very great outlay, partly by the total repeal of some duties, partly by the facilities afforded by the warehousing system, and in allowing the fullest opportunity of exemption from the warehouses free from all restraint, at a small expense.

The sum paid annually for various drawbacks amounts to 3,300,000l.*

* Paper Com. Fin. No. 43.

CHAPTER XI.

THE MANAGEMENT OF THE PUBLIC EXPENDITURE.

THE following is a list of the several departments that are intrusted with the business of expending the public money pursuant to the general appropriation of it by Parliament. The sums which are paid for their establishments are here stated as accurately as the documents respecting them will admit.

	£.
1. The Treasury, including the Commissariat Department in 1827	80,542 *
2. The Exchequer	48,000 †
3. The Audit Office, in 1828	32,977 ‡
4. The Bank of England, do.	267,597 §
5. The Commissioners of the Sinking Fund, do.	108,350 ¶
6. The Civil Departments of the Army, do.	108,637 ¶
7. Ditto of the Navy, do.	179,647 **
8. Ditto of the Ordnance (the Tower and Pall Mall) do.	57,961 ††
	<hr/>
	£779,911

This account shows only the expense of the civil establishments in London, and therefore falls very far short of the total expense of the civil establishments of the military departments.

* Paper of Com. of Fin. No. 102. Acc. No. 27, and Par. Pap. 1822, No. 110. † An. Fin. ‡ Ib. 1828, p. 137.
 § Ib, p. 134. ¶ Ib. 134. ¶¶ Army Estimates, 1828.
 ** Navy Estimates, 1828. †† Ordnance Estimates, 1828.

The Treasury.—It appears, by a paper laid before the Committee of Finance (1830), that the expense of this department, which is now 80,542*l.*, was, in 1797, 44,066*l.*—so that it has nearly doubled since that time; although the income and expenditure (the superintending of which constitutes the chief business of the Treasury) of 1797 was as great as the income and expenditure of 1827.

As the Treasury exercises the same powers, and discharges nearly the same duties now as it did in 1797, this immense increase of expense in the establishment of a department whose duty it is to control the other departments, is alone sufficient evidence of the profusion with which salaries must have been increased and officers multiplied. There are no fewer than fifteen clerks in the Treasury, who receive salaries amounting to 1000*l.*; five of these fifteen receive 1500*l.* a year each, and upwards*.

Nothing can more fully prove the want of system and uniformity on the part of those persons by whom public business was originally regulated, and the necessity of revision and reform, than the mode by which the Treasury establishment is paid—for instance, some of the salaries are paid out of the Civil List; some from the consolidated fund; some out of a fee-fund; some out of the Customs' revenue, and some by annual grants of Parliament. Such kind of complication must lead to great perplexity and confusion of accounts, and to frustrate all efforts to keep down the expense of official establishments.

The Exchequer.—It is so generally acknowledged

* Paper, Committee of Finance, No. 102.

that the forms by which business is carried on in this office are antiquated and absurd, that it would be wasting time to give any description of them ; and since there seems to be but one opinion with respect to the expediency of abolishing this office, as an expensive and inconvenient mode of doing business, what deserves most to be attended to is the consideration of the sort of office which should be substituted in its stead. As the chief duty of the Exchequer, so far as the public money is concerned, is to take care that no issues of it are made by the Treasury without their being in conformity with the authority specially enacted by Parliament, this duty ought to be easily and effectually performed by a small department, consisting of a few officers, and occupying only a few rooms*.

The Audit Office.—Little need be said here concerning this office ; for if a proper system be adopted for controlling and keeping the public accounts, it will be necessary to make a total change with respect to its present functions.

Management of the Debt.—The Bank of England annually receives about 270,000*l.* for its trouble in paying the dividends. This is a very extravagant misapplication of the public money ; for had the Government made a proper bargain with the Bank,

* The Government having appointed Commissioners for ascertaining what improvements may be introduced in the mode of conducting business and keeping accounts in the departments of the receipts and expenditure of the public money, they have recommended, in their first Report, the new modelling of this office in the way here suggested.

on granting or renewing the charter, they would not have allowed it the benefit of exclusive privileges in carrying on the trade of banking, and also of holding several millions of balances of public money free of interest, without at least having required, as a condition of these advantages, the paying of the dividends without any charge. In the numerous discussions which have taken place on this subject in the House of Commons, the extravagance of the arrangement has been but little disputed; but it has been suffered to continue, on the ill-supported plea, that it was binding on the public so long as the present charter had to run. As this is now so near its close, the advantage the Bank derives from holding the balances of the public money should be taken into account in making any new arrangement with it respecting the dividends, so that the whole of the sum now paid for the management of the debt may be saved.

THE CIVIL DEPARTMENTS OF THE ARMY.

Paymaster of the Forces.—The office of the Paymaster of the Forces may be considered as being almost a sinecure, in consequence of nearly the whole of the business of it being performed by a deputy and three cashiers. As each of these persons has a power of drawing money out of the Bank of England on his own order, the effect of this office being a sinecure is to diminish considerably the security of the public. It is also attended with this further inconvenience, that it multiplies the number of imprest accountants,

and thus adds to the difficulty of establishing a proper system of keeping the public accounts.

The true remedy for these evils is, to introduce an entirely new principle for the management of all payments of public money. How this should be carried into effect will be explained after examining the offices of the treasurers of the navy and ordnance, and of other pay offices.

Comptrollers of the Army Accounts.—Strange as it may seem, the office of Comptrollers of Army Accounts has nothing to do with the accounts arising out of the money voted in the army estimates; these are under the War Office. The Comptrollers' office ought to be called that of Auditors of a portion of the Accounts of the Army Extraordinaries.

Army Extraordinaries.—Nothing can be more opposed to every principle of simplification and consolidation in conducting public business than the account which is called the army extraordinaries. The best informed official men admit that it leads to a great confusion of accounts, and can only be intelligible to persons who are in office, or to those who bestow a great deal of time in unravelling it.

The vote of parliament for the army extraordinaries is explained as 'not being matter of previous estimate or specific grant,' such as is contained in the army estimates*. It includes, among other items, the pay, clothing, allowances, recruiting, &c., for the forces serving in India; and, although the sum annually voted is no more than 800,000*l.* or 900,000*l.*,

* Report of Messrs. Brooksbank and Belz on Public Accounts, p. 55.

the payments that are made and stated in the annual account, which the paymaster of the forces lays before parliament, commonly amount to 3,000,000*l*.^{*} This arises, in part, from payments made nominally for army extraordinaries during the year, comprehending a considerable number which do not belong to that head of service, but which are of the nature of temporary advances for other services provided for by parliament, and which it is convenient to pay, in the first instance, under the name of army extraordinaries, and afterwards to adjust, by repayments from specific grants †. The consequence of thus making the paymaster of the forces pay for those services that do not belong to the army, is the producing annually to parliament of an account with a false title. This scheme of army extraordinaries serves to conceal from parliament and the public a great deal of wasteful and illegal expenditure: for instance, the sums paid at home to colonial agents, and the sums drawn from abroad for colonial expenses, although they are wholly for civil colonial purposes, are paid as army extraordinaries, and without any previous vote of parliament: in point of fact, as what constitutes, in reality, the vote of the army extraordinaries is the balance of the account of every expense called by this name, and as any expense may be so called, there is no kind of expense that may not be covered by this sort of parliamentary sanction.

There is no reason for not putting into the army estimates the expenses to be incurred for the forces serving in India: these and all other military expenses that can be specified, which are now voted in the

^{*} Report of Messrs. Brooksbank and Beltz, p. 53.

† Ibid. p. 3.

mass, and without being named in the army extraordinaries, should be put into the army estimates; and also such a sum as might be wanted for other military expenses which could not be specified, but the heads of which may be stated. In this way the vote for the army extraordinaries might be got rid of, and the whole of the army expenditure brought into the War Office, under a uniform and systematic control with the rest of the military expenses. A further advantage would be gained by this arrangement,—namely, the getting rid of all pretext for continuing to keep up the office of comptrollers of army accounts.

The payments for other services, under the name of army extraordinaries, should be made in some new way, so that the use of the military chests under the care of the commissaries abroad may be continued, and so that the several branches of the public services may be furnished with the same kind of banking facilities and conveniences which they now have.

The Commissariat.—There are some circumstances belonging to the Commissariat which call for observation. The first is, that of the business of providing bread, meat, forage, fuel, and candles for the army and artillery in the United Kingdom, and fuel and candles for the troops on foreign stations, being under the management of the Treasury; for so it is, in consequence of the Commissariat department being a part of the Treasury. Government wished to transfer this business to the Ordnance in 1822, when the providing of other military stores was transferred to it; but the then master-general objected to it. The peculiar unfitness of the Treasury to transact this kind of business, and the fitness of the Ordnance,

require that the transfer of it should not be longer delayed.

The next circumstance to be noticed relates to the accounts of the commissaries, who are both cash and store accountants. Those accounts which relate to pecuniary expenditure are audited by the Audit Board, while the store and provision accounts are committed to the exclusive investigation of the controllers of army accounts. This course of examining and auditing these accounts shows with what negligence the modes of doing public business have originally been arranged.

So many obvious considerations lead to the conclusion, that the entire accounts, whether cash or stores, of a public accountant ought to be simultaneously examined by one and the same department, that an alteration in the present system should be immediately made*.

The employing of Commissaries of Accounts abroad was suggested in consequence of the great accumulation of accounts during the war; but since the conclusion of it, the motives which originated the plan have gradually ceased to have any force, and therefore the public may be saved the expense of keeping up any of these officers†.

Army Agents.—It would appear that there is no necessity for incurring the expense of Army Agents. The accounts of the paymasters of regiments are examined at the War Office, and not by the agents; all that the agents do for the public, is to receive money from the Paymaster of the Forces, and to pay

* Report of Messrs. Brooksbank and Beltz, p. 107.

† Ibid. p. 107.

with it the drafts of the regimental paymasters: their other duties are private, and for the benefit of the officers of the army*.

The measure which would the most contribute to diminish useless expense, and secure an efficient performance of duty in the civil departments of the Army and Ordnance, is the constituting of an Army Board for both services, to be composed of the heads of each chief branch, on the plan of the Ordnance Board. By doing this, a more concentrated direction would be established, and the whole control of the Army and Ordnance expenditure would be rendered more effectual. A precedent for such an arrangement conducting military affairs, is afforded by the Army Board which presides over and manages the East India Company's army. This Board is composed of the Commander-in-Chief, as President; the General Officer commanding the Presidency Division of the army, as Vice-President; the Chief Engineer, the Commandant of the Artillery, the Quarter-Master-General, the Adjutant-General, the Commissary-General, and the Military Auditor-General. In this board, as in the English Ordnance Board, there is an individual responsibility and duty, superintended by the general control of the individuals themselves, in their capacities as members of the board†.

Army Accounts‡.—It would appear from the Report of Messrs. Brooksbank and Beltz on the Public

* Evidence of Lord Palmerston before Committee of Finance, p. 234 and 219.

† Paper, Committee of Finance, No. CLI. Answers of Mr. Brownrigg.

‡ The Committee of Finance, soon after they were ap-

Accounts, that the mode of examining the regimental accounts answers every purpose; and that but some slight improvements are wanted, to make the mode of keeping the accounts of the Pay-Office efficient. They say, 'That the books neither of the Navy-Office, of the Victualling, nor of the Ordnance, will enable those departments to furnish an account of receipt and expenditure, according to the heads of the estimates, with the like facility as the books of the Pay-Office.'

THE CIVIL DEPARTMENT OF THE NAVY.

Treasurer of the Navy.—Some reformation has of late been made in this department, but on much too narrow a principle to put the business of paying the expenses of the Navy and of keeping the accounts on a perfect system.

Nothing can more conclusively show the stubbornness with which public offices cling to antiquated and absurd practices, and how far they will go in shutting out improvements, than the circumstance of continuing to send money in waggons, under officers

pointed, suggested to government the expediency of having an inquiry made into the methods employed in keeping accounts in the public offices. Accordingly, Messrs. Brooks-bank, Beltz, and Abbott, were appointed commissioners for this purpose. It appears that the two first-named gentlemen have not acted with Mr. Abbott; in consequence of which, they have presented one Report on the Accounts to the Treasury, and Mr. Abbott has presented another. Both have been laid before parliament, and printed.

called conductors, and with military escorts, from the Navy Pay-Office in London to the sub-cashier at the ports*.

The Navy Board.—According to the evidence given before the Committee of Finance, by Sir George Cockburn, Sir George Clerk, Mr. Douglas and Mr. Barrow, it appears, that of late years the Admiralty have made various efforts to reduce the civil expenditure of the navy. It seems, however, that they were so much opposed, as to be able to accomplish in this department only some trifling reductions; but that, with respect to the Victualling Office, in consequence of the Commissioners having zealously co-operated with them, a very great reformation and saving of expense has been effected.

In the session of 1829, the old Navy Board was abolished, and a new one formed, according to the suggestion of the Committee of Finance, on the model of the Ordnance Board. As the evidence just referred to explains the practicability of making some considerable reductions in this department, the change should lead to a large saving of the public money.

Dock-yards at Home.—The evidence given before the Committee of Finance makes it quite clear that a considerable reduction of expense might be secured if a proper change of system were introduced in this branch.

* Evidence Com. Fin. p. 63. The above was written in 1830.

The following is an abstract of the evidence referred to :—

Mr. Douglas says, ‘ It has occurred very strongly to myself, and to other persons who have visited the yards, that the returns which are made from them daily, weekly, monthly, quarterly, and annually, are much more voluminous than are necessary for any practical use *.’

Sir George Cockburn says, ‘ In the present good state of our Navy, a still further reduction of workmen in our yards might be permitted †.’

Mr. Barrow says, as to the dock-yards, ‘ With respect to superintending officers, perhaps we might be able to reduce some of the principal officers. The inferior officers may certainly be reduced considerably, mostly among those, I should say, below the situation of foreman of the yard ; such, for instance, as the masters of trades. There is not a single trade, I believe, carried on in the dock-yard, which has not a master. There is a master smith, bricklayer, sail-maker, rigger, rope-maker, painter, and others. They have each 250*l.* a year, and many of them have not above four or five men under their superintendence ‡.’

‘ In Sheerness the master bricklayer is receiving 250*l.* a year for superintending five common bricklayers.’

Mr. Barrow, in further speaking of these masters, says, he prefers giving pay to giving salaries, on many accounts ; and adds, ‘ It is one of the greatest evils of our dock-yards, that the Commissioners of Naval Revision thought it necessary to bring forward

* Evidence Com. Fin. p. 100.

† p. 15.

‡ p. 116.

so many working people, as the inferior officers all were, and to make them at once salaried officers; the consequence of which is, that they have not only large salaries, but are all of them entitled to large superannuations.' 'Of this,' he adds, 'there is a striking instance in the estimates: a measurer, originally taken from the working shipwrights, where he had only about 60*l.* or 70*l.* a year as his day pay, the moment he became a measurer, had a salary of 180*l.* a year: he now stands upon the superannuated list with a retirement of 165*l.* a year; and if his place is filled up, the public is paying 345*l.* a year for the labour of one measurer.' Mr. Barrow, after repeating, 'It is in the number of inferior officers that very considerable reductions can be expected to be made,' says, 'of the measurers I find we have seventy-four; their employment is that of ascertaining the earnings of the workmen; and they are attended by twenty-five clerks, who calculate those earnings. The measurers merely give in a certain number of figures, which the clerks understand, and from them they calculate the earnings. The amount of the salaries of these measurers and clerks is about 17,000*l.* a year.'

The excuse that is made for employing so many measurers and clerks is, the quantity of detail of measurement which is required in consequence of the Commissioners of Naval Revision having substituted a new plan of building by task-work in place of the old one. Mr. Barrow says, 'The Commissioners of Naval Revision altered the old plan greatly for the worse. The practice was, to divide a ship into a certain number of sections, which I believe was twenty-five; each of these sections had a price

affixed to it, according to the size of the ship; to each section was a gang or more of shipwrights, as might be necessary, according to their numbers, to complete the work of those separate sections.' In place of dividing a ship in that manner into sections, 'we have upwards of 1000 separate articles, into which our measurers must go, and some of which, ridiculous as it may appear, are not valued at more than three-farthings.' Mr. Barrow stated the following comparison between the management of a private yard and one of our dock-yards. 'I have an account of the establishment of a private builder; he has two hundred and fifty shipwrights. In Woolwich yard, which comes the nearest, we have two hundred and forty-eight shipwrights, eighteen clerks, six masters of trades, eight foremen, eight measurers, eleven cabin-keepers; besides surgeon, boatswain, and warders, and other people.

'In the private yard, where I said there are two hundred and fifty shipwrights, there are one foreman, one measurer, two clerks, and ten labourers.'

Mr. Barrow says, 'If I wanted a ship built of 500 tons, a private builder would estimate the workmanship at 48s. per ton, though he might charge me more.' On Mr. Barrow being asked, 'At how much per ton is a ship of 500 tons in the king's yards built?' he answered, 'A great deal more than that; for it takes in the whole expense of superintendence as well as labour. I must observe, that it is not quite fair to compare the two yards together, because we have all the trades working in our yards; the private proprietor goes to others. I mention this to show the simplicity of one proceeding, and the complexity of the other. The *Actæon* sloop of war, 455 tons, is

estimated to cost 5*l.* a ton in our yard ; but then there is no doubt that our ships of war are much better built than those in private yards.'

. Mr. Barrow further states, that the building of thirty-two ships in Pembroke yard cost 25*l.* a ton, including workmanship and materials, and every expense of the establishment.

On the general subject of the great cost of our establishments for providing the superintendence of labour in the dock-yards, Mr. Barrow gives the following evidence:—

' To give the Committee some idea of the quantity of superintendence exercised by those officers, and of the quantity of work performed by the artificers, I have drawn out a few of the proportions from the last year's estimate. The whole establishment of the officers and clerks, and other salaried persons, at the dock-yards at home, amounts to about 155,000*l.*; and the amount of wages paid for work done by artificers, labourers, &c., was 502,000*l.* These sums will give the price paid for superintendence, &c., to that for labour, or unproductive to productive labour, as 1 to about 3 and $\frac{1}{4}$; that is to say, for every three pounds and a quarter paid to the men, there is one pound paid for superintendence and other expenses of the yard, which is certainly enormous. I do not mean to give this as a strictly accurate statement, but it will come pretty near to the truth. In Deptford dock-yard, the proportion thus taken was as 1 to 1 and $\frac{8}{10}$; in Woolwich, as 1 to 2 and $\frac{3}{10}$; in Sheerness, as 1 to 1 and $\frac{3}{4}$; in Chatham, as 1 to 3 and $\frac{5}{10}$; in Portsmouth, as 1 to 3 and $\frac{7}{10}$; in Plymouth, 1 to 4 and $\frac{2}{10}$; and Pembroke, 1 to 4 and $\frac{2}{10}$. It is fair to say, that in the amount of each establishment are

included watchmen, warders, and those inferior persons whose salaries amount to a considerable sum—I believe to somewhat about 15,000*l.* a year in the whole ; but that will not make much difference in the proportions : but, deducting the expense of the duties performed by the clerks, and some other contingencies, the superintendence to the earnings will be generally about 1 to 6. I believe there is no private establishment, and certainly no public one, in any foreign country, in which the superintendence and the labour bear any thing like that proportion. In one of the principal dock-yards of France, the superintendence bears a proportion to the labour of 1 to 22½ ; but there I think it also right to observe, their mere labourers are all convicts, which will make a considerable difference ; they are superintended by a military guard, placed round the naval yard.*

In 1830, the sum voted for the dock-yards at home was 458,720*l.*, so that it would appear that no great change in the system has yet taken place.

Navy Accounts.—According to Mr. Abbott's report on the Accounts of the Navy and Navy Pay Offices, there is a want of a clear distinction between the duties of the account branches in the Navy Office and those of the Treasurer of the Navy ; the operations of one run perpetually into the other* ; and great labour is unnecessarily expended in filling up, on printed forms, cash orders to be attached to original bills and other documents, as warrants for payments by the treasurer†.

The present system of Navy accounts is described by Mr. Abbott as altogether disjointed, made up of

* p. 4.

† p. 5.

many elaborate branches, but without a trunk to which to unite them. The abstracts, which are formed at the expense of much labour, do not carry with them any such criteria for the proving of their correctness as would satisfy any professional mercantile accountant*.

Mr. Abbott shows, in the clearest and most satisfactory manner, that if the accounts of the Navy Office and Navy Pay Office were kept according to the Italian or common mercantile method of book-keeping, great savings of expense in officers, clerks, and stationery, would be the result.

In the Navy Pay Office, where the payments made by the treasurer now employ three cashiers and about thirty clerks, three sub-cashiers and three subordinate clerks would be sufficient†.

When a claim is made for a payment, after it has been examined in the branch of the department to which it belongs, it is sent to the office of bills and treasurer's accounts, and then to the board, where a bill is made out on the treasurer: he keeps this bill, and gives in its place a check on the Bank. Mr. Abbott proposes to avoid this multifarious course of useless operations, by having the claim for a payment made by a bill drawn on the board by the person who makes the claim: by the board accepting it on the certificate of the first examiner's office, and then by the treasurer countersigning it, so that the bill

* The observations on the public accounts in this edition, refer to what the practice was of keeping them in 1828. No such change has since been introduced as to require that they should be omitted.

† Page 7. Since Mr. Abbott made his report, the duties of Greenwich Hospital, in paying prize-money and out-pensioners, have been transferred to the Navy Pay Office.

shall be the order on the Bank for payment *. Mr. Abbott says, that in the wages branch of the Navy Office, twelve books, which are now kept to check the treasurer's payments, might be discontinued. He proposes the consolidation of the wages branch with the ticket and allotment branches; and says, that the advantages to be derived from it would be the simplification of the accounts, and the reduction of labour, by keeping one copy of many accounts instead of two†.

Mr. Abbott proposes that the officers' and seamen's wages should be paid by the pursers; and says, if this plan was adopted, more than one third of sixty-one books in the wages office, and a yet larger proportion of about ninety books in the ticket office, would no longer be required ‡.

Mr. Abbott recommends that the office for foreign and home accounts should take charge of the promiscuous and imprest registers, now kept in the office for bills and treasurer's accounts; that the contract and store departments should be consolidated; and that the business of condensing accounts relating to cash payments, now done in the office of bills and treasurer's accounts, should be conducted in an accountant's department. He says, that the bulky and unsatisfactory abstracts now prepared in this department would be superseded by the more accurate and comprehensive balance-sheet to be obtained from the edger and journal, when properly kept in the accountant's office §.

Mr. Abbott observes generally on the present sys-

* p. 7. † p. 9. ‡ p. 16. § p. 11.

tem of navy accounts, that there is a great variation of record, without a distinction of purpose; that the whole of the business of the accountant's department is so entirely devoid of system, that no sound repairs can be made of it; and he adds, the annual payments are at present so limited in number and amount, that there would be no difficulty in uniting them all in one cash-book, and transferring every item in detail to the journal, preparatory to forming the ledger.

Messrs. Brooksbank and Beltz, in their joint report on the public accounts, agree in several of the statements made by Mr. Abbott upon the navy accounts. They say, 'Upon our examination of the accounts of the Navy Office, it appeared to us that they had been modelled more for the purpose of checking the accounts of the treasurer of the navy, than for affording any explanatory detail of the naval expenditure*; that the expenditure is scattered and distributed in different books, and the process of preparing any detailed account from them has been done by means of a large and broad sheet of paper, divided into partitions and squares, in which the sums are entered from the registers, according to the items of expenditure required. This is the substitute for a regular ledger; and the great defect of the old system of account is the want of a good general cash-book and a proper ledger †.'

Paymaster of Marines.—The duties which are performed by this office have such a close connexion with those of the Navy Office, that it would appear to be advisable to abolish their separate character ‡.

* p. 18.

† p. 19.

‡ This has been done by the present Government.

The Treasury minute of 1822, for putting the Army Stores and Barracks under the Ordnance Department, lays down so strongly the policy of consolidating offices, that it will be the height of inconsistency, on the part of government, not to transfer the business of the office in question to the Navy Board.

Mr. Abbott says, in his report on this office, the accounts partake of the fault common to all the government offices, in having a great variety of books, an evil arising from the want of a well-arranged plan of account. Each description of expenditure has its distinct set of books, making thirty-three in all; but in a department of such limited extent this cannot be necessary. Books are also made up for each separate branch of expenditure at a great expense in clerks, all of which would be superseded by as many separate heads of accounts in a general ledger*. Besides the books just mentioned, a great number of unnecessary books are kept of the accounts of the sub-accountants †.

The Victualling Office.—It has already been stated, that of late a great reform has been made in the Victualling Office. What is still wanted is to unite the three Boards of Admiralty, Victualling Office and Navy Office, into one Board.

In this department, as well as in that of the Navy Board, it is the practice to manufacture a variety of articles, instead of providing them by contract ‡.

* p. 83.

† p. 86.

‡ The following articles are manufactured by the Navy Board, viz. sheet lead, lead pipes, solder, paint, cables and cordage; copper sheathing, boltstaves, rings and spikes; brass, mixed metal and cast iron articles; blocks and blockmakers,

With respect to the method of keeping the accounts of the Victualling Office, Mr. Abbott says, 'Considerable attention has been paid by the heads of the department to the plan now in operation; and it has been purified by much labour from a far more objectionable state: still so differently is it constructed from any systematic plan of account, that, at first sight, it is unintelligible, even to one intimate with accounts; and no man, not officially educated in the existing plan, would know how to set about the detection in it of an error or fraud *.' After describing the great number of books that are kept, he says, 'I feel quite confident that the introduction of a connected and well-arranged plan of account would, in the end, tend greatly to diminish the quantum of labour (consequently of expense) required for all purposes of account †.'

Civil Departments of the Ordnance.—The Committee of Finance, in their Second Report, in noticing some of the civil services of the Ordnance, say, 'that, notwithstanding so much has been done in diminishing the expense of the Ordnance establishment below what it has been of late, it still is a much greater charge on the public than it was some years ago, and that government ought to institute an inquiry to ascertain whether it might not be further reduced ‡.'

wanes. (Papers, Com. Fin., Nos. 114, 222, and 223.) The following are manufactured by the Victualling Board, viz. bread, beer, and flour; and cattle are bought and salted.

* p. 93.

† p. 99. Several changes have recently been made in the Navy Account by the present First Lord of the Admiralty.

‡ p. 18.

They recommend, that the office of Lieutenant-general of the Ordnance should be abolished * ; and say, that if the duties of the board and of master-general could be brought more together, the charge for clerks in the office of the master-general might be considerably reduced †. They also recommend, that the whole establishment of the Tower should be removed to Pall Mall, except that part of it which is concerned with the stores ‡ ; that the medical department of the Ordnance should be united with that of the Army ; and that the medical stores for the Army and Ordnance should be bought by contract, as is the case in the Navy §. They strongly condemn the practice of providing residences for public officers || ; and they express a very decided opinion in favour of constructing all buildings by one contract for a whole work, instead of by several contracts for the several parts of it ¶.

The following articles are manufactured by the Ordnance, viz., charcoal, gunpowder, gun-carriages, gun-sights, and swords.

It is attempted to defend the practice of carrying on manufactures by the Naval and Ordnance departments, on the ground that the articles which they make are provided cheaper and better than they could be provided by contract ; but such a defence rests on what is morally impossible ; because private manufacturers can buy materials cheaper, and take better care of them ; and they can get labour cheaper, make it go further, and superintend it better, and at

* This has been done by the present Government.

† p. 13.

‡ p. 20.

§ p. 24.

|| p. 23.

¶ p. 25.

a less expense, than any public office. The success of a public office in manufacturing depends on what it is impossible it can accomplish, namely, to find numbers of officers willing to work with the same zeal and integrity for the public as they would work for themselves.

It is obvious that the slightest deficiency in skill, activity, and integrity, on the part of the public officers, in performing the various operations, from their going to market to buy a stock of raw materials, to the storing of the goods made with them, will be taken advantage of by numbers of persons in numberless ways. Materials will be bought in too dear: they will be wasted in working them up; they will be liable to be stolen or damaged; and the finished articles will be more exposed to be wasted and stolen than when purchased by contract, from the difficulty of keeping equally exact accounts of the quantities received and delivered.

Although the Ordnance, Victualling, and other offices that carry on manufactures, produce accounts with the view of making it appear that they have them cheaper in this way than they can be bought by contract, this does nothing towards supporting their case, because these accounts are all kept in so imperfect a manner that they cannot be relied on.

With respect to contracts, it may be confidently maintained, that everything may be had by them, with proper management, of the best possible quality, and at the lowest possible price. The contract prices of the best articles, under a system of free competition, cannot exceed, on an average, what is just sufficient to pay, first, the cost of materials, when purchased at their lowest price; secondly, the labour

of working them up, managed with the greatest skill and economy; thirdly, the ordinary rate of profit on capital employed in trade. To suppose that contractors can, by any means, force public offices to pay prices beyond what can be justified by these three component parts of the prices of commodities, is to show a great want of acquaintance with the principles which govern prices—a fault, however, very common with many official men; many of whom, however, have great weight with higher authorities, under a wrong impression of their possessing superior means, derived from official practice, of forming correct opinions on these matters. The fact, therefore, of contract prices being always kept by competition as low as the combination of manufacturing skill, perfect economy, and a very low ordinary rate of profit can keep them, it follows that it is impossible that public offices can themselves manufacture any article at as low a price as it can be bought by a contract. With respect to the quality of contract goods, this may be secured without the slightest risk of fraud or disappointment, by having proper specifications and deeds of contract, and by enforcing a strict inspection. The Committee of Finance say, on this subject, in their Second Report, ‘The Committee are not disposed to place implicit reliance on the arguments which have been urged by some public departments against contracts by competition, and in favour of the superintendence and execution of work by themselves. The latter plan occasions the employment of a great many officers, clerks, artificers, and workmen, and not only adds to the patronage, but to the appearance of the importance of a department. Nor can the Committee

suffer themselves to feel any prejudice against the contract system, by references to some instances of failure. They believe that most cases of failure may be attributed to negligence or ignorance in the management of contracts, rather than to the system itself*.

Mr. Burke's opinion on contracts is given in the following terms in his speech on Economical Reform: — 'The principles of trade have so pervaded every species of dealing, from the highest to the lowest objects; all transactions are got so much into system, that we may, at a moment's warning, and to a farthing value, be informed at what rate any service may be supplied. No dealing is exempt from the possibility of fraud. But by a contract on a matter certain, you have this advantage: you are sure to know the utmost *extent* of the fraud to which you are subject. By a contract with a person in his own trade, you are sure you shall not suffer by want of skill†.'

In the calculations of the prices of the articles which are manufactured by the public departments, the charges for residences, superannuation allowances, and other items, to the advantage of master millers, brewers, bakers, butchers, and a great many other officers, are never taken into account. If they were, and they certainly ought to be, the case would be so clearly against all office manufactures, as to justify the most decided prohibition of them.

In the evidence given by Sir Henry Torrens and Mr. Sargent, before the Committee of Finance, it

* Second Report, p. 23.

† Burke's Works, vol. iii., p. 305.

, that the Commissariat Department do not at least difficulty in providing bread, and other of food, of the best quality, and on reasonable proper prices, by contract: so that there is the slightest reason for the Victualling Office being to be manufacturers of flour, bread, &c.; it is equally clear, that the great sums of money have been expended of late in building flour-mills, which have been completely thrown away*.

The foregoing observations having, as it was to be expected, produced several attempts to show they are incorrect, it is necessary to examine, in this edition, whether this charge is made out. The question, whether it is for the public advantage that government should be manufacturers, is of such a nature that no one can be qualified to discuss it without being acquainted with the elements, at least, of that part of the science of political economy which explains cost of production, prices, and profit. The first remark, however, which every argument which has been advanced against the contract system suggests, is, that those who use them are very imperfectly informed on these subjects. Instead of meeting directly the explanation of the proposition which traces the objection by a series of reasons founded on self-evident truths, to the conclusion that it is morally impossible that goods can be provided cheaper and better by government manufacturers than they can be pro-

vidence of Sir H. Torrens, p. 205.—Q. The bread and other provisions are supplied by contract?—A. Yes. Q. Is it found by experience that good provisions are obtained in that way?—A. They are so watched, that, generally speaking, very good provisions are received; and it is quite impossible that any attempt to give inferior provisions can be persevered in.

vided by well-managed contracts, they go on continually referring to failures of contracts, although these failures have wholly arisen from ignorance, or negligence, or fraud, in managing them; and also referring to accounts that do not carry with them a single circumstance that exhibits anything like a proof of the conclusion they are produced to establish. Sir Samuel Bentham expresses surprise that the late Committee of Finance doubted the reiterated assertions of Sir Henry Hardinge of savings having arisen from the ordnance manufactures*. The doubts of the committee arose from their having compared these assertions with the reasons advanced by Sir Henry Hardinge, and from their seeing nothing in them, with relation to general principles, facts, or accounts, which satisfied their judgment that the conclusion he sought to establish, namely, that a government department could do work cheaper than a private manufacturer, was well founded.

The defect which runs through all the argument in favour of Government manufactures, is, that it is not conducted on any established rule of sound reasoning. Sir Samuel Bentham says, 'It can be proved that a variety of articles have been manufactured in his Majesty's naval arsenals both cheaper and better than articles provided about the same time by contract†.' But although proof may be brought of this fact, this proof does not show that a conclusion can be logically drawn from it against the contract system, because *at that time* every kind of negligence, ignorance, and fraud, was to be found in the management of contracts, as Sir Samuel Bentham himself

* 'Financial Reform Scrutinized,' by Sir Samuel Bentham, K.S.G. p. 82.

† p. 51.

admits to have been the case. Sir Samuel also says, 'Long experience has shown that manufacturing contractors find means of evading specifications *.' But this again proves nothing against the principle of contracts: all it proves is ignorance, negligence, and fraud, in managing them. Sir Samuel mentions many instances of ships built by contract in private yards being badly built, but he exposes the incorrectness of the conclusion he draws from these instances, and at the same time proves the correctness of all that has been said in favour of contracts, by what he further says about the building of the *Bellerophon* †. Sir Samuel says, that this ship was built by contract, and commissioned in 1786; that 'she is still (1830) lying at Portsmouth, after an existence of forty-four years; that up to 1790, although always in commission, she had no works whatever done to her but common fittings; that she had still required no repairs, nor had she, as I have been since informed, had any considerable repairs from the first building to the time when, being twenty-nine years old, she carried Napoleon to St. Helena.' 'In this instance,' continues Sir Samuel, 'I have little doubt that the goodness of that ship depended on the uncommon degree of firmness and steady incorruptibility of a single government shipwright officer, of an inferior rank and low pay.' Now this statement is in itself everything that can be desired to illustrate the superiority of the contract system. The *Bellerophon* is probably the best built ship that was ever in the public service. And the reason of it is, that she was built under a contract superintended by a firm and incorruptible officer. As there would be no difficulty in finding hundreds

* p. 71.

† Ibid.

of such officers in every department of the public service, even of low rank and low pay, there really is nothing wanted but good management in order to apply the principle of contracts universally in providing everything, as in the case of the Bellerophon, to the best advantage for the public service.

But Sir Samuel Bentham goes still further in furnishing the advocates of the contract system with the means of defending it; for he shows, by his own candid statements, that there has been, at least for the last thirty years, every kind of defect in the management of them. What he says is so valuable, as confirming the accuracy of the opinion, that the failures of contracts are owing to mismanagement, and not to anything in the system itself, that the whole of his statement is well worthy of being quoted*.

‘It is true that the present modes in which purchases are made by contract are in many respects ill suited to the obtainment of any article at a just price. For these thirty years past I have, on various occasions, called the attention of the superior authority to these defects, and suggested such measures as appeared applicable to the obviating them. I have proposed, for example: First,—A mode of advertising for contracts, and receiving tenders, less repugnant to competition than the present one. Secondly,—Simplicity in the mode of expressing the price of articles, instead of the present additions and subtractions of per centages on former prices, and other complications, which render the real price offered or paid scarcely intelligible to many who are thus deterred from becoming competitors. The obscurity as to the real sum contracted for is further increased by

* p. 55.

delays in making out bills, by payment by bills at a future period instead of ready money, by fees of office, and other circumstances, which can only be fairly taken into account by the few who are long accustomed to this mode of contracting. Thirdly,—Taking off all unnecessary restraints on contractors, which, without ensuring either quality or timeliness of delivery, require to be compensated by an increase of price. Fourthly,—Requiring the fixing the delivery of the articles at such a period as may enable contractors, who have not the advantage of previous intimation, to enter into competition for the supply. Fifthly,—The fixing the time of delivery of certain portions of the whole quantity by certain days, instead of, as under the present system of contracting, for the delivery of the whole by a certain day, by which the contractor, when the article happens to be at a low price, loads the public with an anticipated supply, for which he obtains immediate payment, thus entailing a considerable loss in useless interest; and on the contrary, when the articles are dear, delays the supply, so as either to cause works to be retarded for want of the requisite materials, or to make it necessary to substitute less appropriate materials. Sixthly,—The not contracting at prices at which the article evidently cannot possibly be supplied; for the consequence of this practice is a need for allowing a subsequent advance upon the contract price, which is often so great as to far exceed the value of the article.

If it had been a premeditated scheme in the public departments to deprive the public of the benefit of the contract system, in order to increase their patronage and importance, it is scarcely possible that human ingenuity could have invented modes of managing

contracts so well calculated to secure this. What is here stated about advertising and contracts, is quite repugnant to all competition. delays in making out and paying bills, and numerous restraints and inconvenient regulations must lead to the necessity of giving high prices to compensate the contractors; and the management, as to tenders, must have driven all respectable tradesmen, and kept the contracts in the hands of a few persons accustomed to the tortuous intricacies of bad official management.

In consequence of this system of management the public has been deprived of the benefits of a contract system, and millions of money have been squandered on bad and high-priced contracts gone on wasteful schemes of government manufacture.

To have a proper system of contracts, they must be made on the following principles:

1. To have all specifications drawn in the plainest and clearest manner.

2. To have all minor conditions arranged to the convenience of contractors, so as to put them at the least possible expense, and to take up the smallest possible portion of their time.

3. To covenant to pay such prices as will be sufficient to enable contractors to furnish goods of the best quality, and do works in the best manner with a fair rate of profit.

4. To pay monthly for what is furnished or executed, according to the conditions of the contract, reserving 10 per cent. to be paid on the fulfilment of it.

5. To select with the most scrupulous care honest, and sober inspectors, and to have the i

on constantly going on over the various operations of the contractors.

6. To make the contracts, when practicable, to continue from time to time for providing each article all notice be given of their discontinuance.

7. To advertise very generally every contract.

Papers were laid before the House of Commons, at the last session, under the title of 'Accounts showing the profit or loss on Manufactures in the Dock-yards and Ordnance Departments.' These may serve to satisfy those members who are incompetent to understand them, but no others; because, from the method in which these accounts are kept and made up, they do not contain anything like proofs of profit or loss: they really prove nothing else but the total want of everything like correct notions upon the subjects of manufactures and of accounts in the departments which furnished them.

Royal Woolwich Academy.—In 1828, the sum of £50,461. was voted for the Royal Woolwich Academy. The clerk of the Ordnance, in giving his evidence before the Committee of Finance, defended this institution by showing how good an education the cadets received at it. But the utility of it, however great, is not a sufficient justification for continuing it; the necessity of it should be established by proving that good artillery and engineer officers could not be had without it. But this cannot be done, because what is taught at the Academy is quite elementary, and what can be learned just as well at private military schools. If instruction were made to begin at the Academy just where it stops at present, that is,

when the cadets are seventeen or eighteen years old, then there might be some reason for keeping it up; because the instruction afforded to officers might be of such a description in the higher branches of military knowledge as could not be attained elsewhere*. The whole of that elementary knowledge which a cadet now acquires at Woolwich at the public expense, might be completely secured by a proper examination of each individual, wishing to be an artillery officer, prior to his being appointed to a commission.

Ordnance Accounts.—Mr. Abbott begins his report on the Ordnance Accounts with the following paragraph:—‘ It appears from the acknowledgment of all parties in this department, that the accounts were, some years back, truly complex and unsatisfactory. They have since been pruned with an unsparing hand, prompted no doubt by an anxious desire to simplify; but, like most attempts to repair an ancient establishment, these efforts have tended more to disjoint the fabric than connect and strengthen it. The projectors of the alterations in the accounts, to which alone this observation applies (for a man must be more than blind who does not admire the beneficial arrangements introduced by his Grace the Duke of Wellington and Sir Henry Hardinge), do not appear to have been *men of account*; they seem, so to speak, to have been altogether unconscious of the following *established principles* in book-keeping:—

‘ 1st. To record nothing but facts.

‘ 2dly. To record them in the manner they occur.

* See Evidence of Sir H. Hardinge on the Senior branch of the Academy of Sandhurst.

‘ 3dly. To record them under the precise date of occurrence.

‘ Indeed, the very names given to the different books prove a total absence of all acquaintance with book-keeping. The terms ledger, journal, cash-book, are not applied to books of any similarity to those which accountants have so designated. In all their alterations the projectors have lost sight of that continued connexion between one book and another, until the whole centre in one condensing book ; an arrangement so essential in every good system, it being the very end and object of accounts*.’

Mr. Abbott proceeds to say, the Store branches will admit of considerable simplification, at the same time that they require a fundamental improvement, by the introduction of the value of stores, in addition to the present records, which are confined to quality and quantity †. He says the business transacted between the offices of the Clerk of the Ordnance and the Surveyor-General is circuitous and dilatory, and consequently expensive; that there is unnecessary labour in making the Clerk of the Ordnance dependent on the Surveyor-General; that the Clerk of the Ordnance, who is the accountant of the department, is never able to show its liabilities or engagements, from the control of the accounts for purchases not being under his authority‡ ; and that the Surveyor-General keeps fifty-seven books, of which the greater part could be dispensed with, if the examination of accounts was attached to the office of the Clerk of the Ordnance§.

It appears from Mr. Abbott’s report, that the Trea-

* p. 117.

† p. 118.

‡ Ibid.

§ p. 120.

surer of the Ordnance has a power over the public money, which ought not to be vested in any public officer. If, for instance, he wishes to have the use of money for a few days, he may draw a check for any sum he pleases. He may draw the amount of debentures in his hands, for which the payees have not demanded payment, without the Clerk of the Ordnance being cognizant of the fact; and as the Treasurer gets credit in the books of the Clerk of the Ordnance for the total amount of a quarter-book the instant it is sent forward to him, and as the demands for payments often leave a large balance in his hands, he can use this balance as he pleases*.

Mr. Abbott shows in what manner all personal power over the public money might be taken from the Treasurer; and that if he kept proper books, two would serve the purpose of twenty-five now kept†.

Mr. Abbott states that the books of the Ordnance Department, kept by the Clerk of the Ordnance, are not founded on the Treasurer's half-monthly statements, which are the only current cash account of the Ordnance; but on the imprest and cash journals, which are fallacious as to dates, and liable to great variations from fact‡.

In the Barrack Branch of the Ordnance Department, an originally perfect system of accounts has been changed into an imperfect one: which proves, Mr. Abbott says, that '*men of account*' are not frequently to be found in the government offices§. Yet still enough of the good system is left to make the accounts superior to those of the Ordnance. 'There is the power and habit of balancing the books annu-

* p. 124.

† p. 125.

‡ p. 132.

|| p. 125.

to prove their correctness.' 'The books themselves are, generally speaking, connected with each other, and not disjointed masses of accounts, like of the Ordnance*.'

Messrs. Brooksbank and Beltz, in their report on Ordnance Accounts, find little or no fault with

They notice the changes which have been made, but do not follow Mr. Abbott's example in exposing their imperfections.

Public Accounts.—It is of so much importance that a proper system of accounts should be generally established, not only for the security of the public treasury, but as a means of making a great retrenchment in official establishments, that it may be of interest to examine this question more at length.

With respect to the present system, it appears by the report of Messrs. Brooksbank and Beltz to be very much more complicated, and expensive; without fixed principles, clearly defined, and not generally applicable; and not framed in accommodation to the transactions of times remote from the present, and under circumstances which have since undergone considerable alteration †. Mr. Abbott says, every government office has its peculiar system; and that if he were employed professionally to test the accuracy of the accounts, he would put aside every book, and, taking up the original documents, throw them into a totally new shape ‡. He adds, 'As to the construction of a balance sheet, for the purpose of proving the correctness of the books, nothing of

128. Several changes have recently been made in the Ordnance Accounts by the present Master-General.

† p. 88.

‡ p. 73.

the kind has been attempted ; neither could the most diligent exertions accomplish that desirable object while the general system remains as at present*.

It further appears from these reports, that there is no uniformity in the constitution and organization of the great departments that conduct the public expenditure, nor any uniformity of classification of business in the several branches of these departments. The Crown, even in exercising its prerogative in regard to the issues of money by the Exchequer, does so according to no uniform rule—sometimes an issue is made by privy seal, sometimes by warrants ; and these have effect,—some for issuing at once the whole sum voted by Parliament, some for a part of it, some for the period of a year, and some for a whole reign.

For want of a proper system of accounts, a great redundancy of unnecessary books are kept ; forms and checks are so multiplied as to occasion an infinity of useless copying, repetition, perplexity, and confusion ; business which ought to be done in one branch of a department is divided among several ; so that the result of the whole is the failure of accomplishing what are the only objects of public accounts, in order that they may be of any use : namely, first, the providing of security against the negligence or dishonesty of accountants ; and secondly, the affording of the means of giving, with correctness, facility, and promptness, information upon the several parts of the receipt and expenditure of the public money.

The public accounts, under a proper system, might be made available to much financial and commercial instruction. As a merchant's books show the result of every speculation, so the public accounts ought to

* p. 73.

give full information on every tax with respect to the quantity of the articles made, or imported, or exported, on which it is imposed; the places where it is levied, and the expense attending the collection of it. With the aid of this information, the Minister of Finance would be able to estimate the comparative burthenomeness of different imposts, and to introduce improvement in those cases where taxes are found to be at variance with the four maxims laid down by Dr. Adam Smith, with regard to taxes in general*.

The public accounts ought also to show the quantities of the principal articles imported and exported; and more particularly the quantities of the principal articles of foreign raw materials imported. Quarterly returns of these transactions should be made up and published in the Gazette, to afford the means to all classes of persons in trade to conduct their speculations on correct information.

In selecting the principle on which a reform of the present system of accounts should be grounded, it is necessary to take a much more extended view of the subject than the commissioners, whose reports have

* The following are Dr. Smith's maxims:—

I. The subjects of every state ought to contribute towards the support of the Government, as nearly as possible in proportion to their respective abilities.

II. The tax which each individual ought to pay ought to be certain and not arbitrary.

III. Every tax ought to be levied at the time, or in the manner in which it is most likely to be convenient for the contributor to pay it.

IV. Every tax ought to be so contrived as both to take out and to keep out of the pockets of the people as little as possible, over and above what it brings into the public treasury of the state.—*Wealth of Nations*, vol. iii., p. 368. *Mr. M'Culloch's edition.*

been referred to, were empowered to take ; for unless the constitution and organization of the great departments, and the classification of business in the several branches of them, are, in the first instance, revised and new modelled, according to some uniform and simple principle, no attempt can succeed that may be made to establish an uniform, accurate, and perspicuous system of public accounts.

In observing upon the office of the Treasurer of the Ordnance, the Committee of Finance say, they are induced to think the public has not that complete security against possible loss which it ought to have ; and that they postpone recommending any alteration until they can have an opportunity of proposing some general system for regulating the payment of money in other departments—alluding to a similar want of complete security in the offices of Treasurer of the Navy, Paymaster of the Forces, and several other pay offices which had come under their notice.

It appears, from a statement laid before the Committee of Finance*, that besides the pay offices just mentioned, there are a number of paymasters who receive money from the Exchequer, and have the power of drawing money out of the Bank of England by their own drafts. The evidence given by Mr. Sargent before the Committee, shows that, besides being a paymaster to a very large amount, as Agent of Commissariat Supplies, he is also Paymaster for the Civil Contingencies, for the repairs of Windsor Castle, for emigration to Canada, and for the Ecclesiastical Establishment in the West Indies, although nominally an Officer of the Treasury. The several

* Paper, No. 252.

sums of money which he receives for these services are placed to his account at the Bank of England, as Agent of Commissariat Supplies. In 1827, the sum which was at the disposal of Mr. Sargent amounted to 2,000,000*l.*: he has sometimes a balance of 250,000*l.* at the Bank. He can draw, by his own draft, for any sum he pleases: his clerk has the same power; and they do not give security*.

According to the evidence of Mr. Spearman, it appears that he and three other officers of the Treasury are paymasters of the public money to a considerable amount; that they keep the money they receive from the Exchequer at their private bankers', and that they do not give security.

These statements make it evident, that some great change is necessary in the whole system of paymasters of public money as a preparatory measure for settling a proper system of public accounts. But to make such a change effectual, it should not be confined to reforming the defects in each office, but should be founded on a general principle of uniformity and security, to be applied to all kinds of payments of public money.

The facts which have just been stated with respect to the several Paymasters and Treasurers, and those which have before been noticed with respect to the Exchequer and Audit Offices, and also with respect to the various modes of keeping accounts in the public departments, establish a case which proves the necessity of making a general reform of the whole system of managing the business of making payments, and of keeping the accounts of them.

There is also another material circumstance con-

* Evidence Com. Fin., April 21, 1828.

nected with the public expenditure, which should be changed, namely, the practice of voting the estimates, that is, granting the money wanted for the expenses of a year some months after the commencement of the year.

The following is an outline of the kind of plan that seems to be required to correct the defects now pointed out.

1. To have, instead of the present estimates of a part of the expenses, the whole of the public expenses laid before the House of Commons previous to the 1st of March, in a printed budget for the year beginning on the following 1st of July. The Civil List, charges of management, and everything else of the nature of public expenditure, including what is granted permanently as well as what is voted annually, to be comprised in the budget; and also to have attached to the general statement of the expenditure in the budget full explanations of the particulars of each head of expense.

2. As the chief cause of the defects in the present system of managing and making payments is combining together, in each of the principal departments, the business of the administration of the public expense, (that is, of contracting debts,) with the business of paying debts, these functions should be separated; and no department engaged in the administration of the public expenditure should receive any money, and become in any way an accountant department. Each department should have only a credit to enable it to incur expense according to the votes in the annual budget; and its business should be, with respect to payments, to fix what is due to the individuals who have claims upon it, and to give

orders for payment upon a distinct department, to be established as the general pay-office of all payments for the public service. This department should also be the general office for managing the receiving of all the revenue, so as to form one controlling account department, prescribing forms to all other departments, and bringing all matters belonging to the receiving and the paying of money under one system of harmony, simplicity, clearness, and accuracy. By providing proper regulations, so that every order shall have on the face of it proper proofs of correctness, and so that a due examination shall be made of it before the discharging of it, the business of paying the public money will be rendered, to a considerable extent, an efficient control over that of sending it.

If such a plan as this were adopted, everything about the payment of the public money would be so much simplified, that the controlling and auditing of the public expenditure, and the keeping of the accounts of it, would be matters of no great difficulty. There would also be a great saving of expense by getting rid of the offices of the Paymaster of the Forces, Treasurer of the Navy, Treasurer of the Ordnance, Paymaster of Marines, and twenty or thirty other paymasters, with their deputies, cashiers, sub-cashiers, and clerks.

After determining to revise and new-model the constitution and organization of the several departments in the manner suggested in the preceding pages, it will not be difficult to determine what plan of accounts ought to be established.

Mr. Abbott's proposal to establish the Italian or mercantile system in all the public offices, deserves

to have great weight with Government and ment. As a professional mercantile accountant holds the highest rank; and he has acquired knowledge of official accounts by diligently use of the powers vested in him for ascertaining nature, description, and purpose of the several used in each office. He has stated in a memorandum submitted by him to the Treasury, of the 2 February, 1829, that for every hour passed by Messrs. Brooksbank and Beltz in the examining the books of accounts, he had twenty; and this statement was not contradictory to the observations of these gentlemen on this point. To those persons who are practically acquainted with the mercantile system of accounting on which Mr. Abbott founds his opinion its being applicable to all official accounts cannot be completely satisfactory. The contrary of Messrs. Brooksbank and Beltz, however probable it be, is connected with circumstances which justify some suspicion of its soundness. In the place, they evidently have had to form a plan of accounts for a most defective official system of conducting business; and having this defective system constantly before them, they were led to conceive a notion of an official system of accounts as distinguished from the mercantile system. This is a fundamental error that pervades all their accounts and all their plans; for if the official system of business were new-modelled, and all the payments of money vested in a distinct department, there could be nothing necessarily in an office system of accounts that should differ, in any respect, from the mercantile system.

Messrs. Brooksbank and Beltz cannot be blamed for not having proposed the new-modelling of offices as a necessary element of a proper system of accounts. Their commission did not require them to do so; and no one could expect that they would take upon themselves to propose to abolish sinecure treasurerships, and to recommend other great official changes.

There are no grounds for the objection of Messrs. Brooksbank and Beltz to that part of the Italian or mercantile system which requires the entries in the waste and cash books to be transcribed into a journal, and afterwards into a ledger, wherein nothing more is shown than the titles to the accounts and references to details in the journal *. The objects of a perfect plan of accounts are correctness, and security that those who are entrusted with money shall not be able to misapply it without a facility of detection. The Italian system provides for the attaining of these objects in so complete a manner, that it has been adopted universally in all commercial countries. But Messrs. Brooksbank and Beltz seek to do more than secure their objects; they want not only to provide this security, but, by one and the same operation, to obtain the means of making out returns to orders of Parliament for special accounts, merely by taking copies of the ledger. They say, 'a public office, which is continually called upon for information upon a variety of subjects, should possess the readiest possible means of furnishing that information; and to this end, the ledger should be made to contain a condensed, but more circumstantial detailed account of proceedings than is usually effected under the mer-

* p. 39.

manner in which the journal is kept; so that Mr. Brooksbank and Beltz propose a plan which secures the security of the pure Italian system to the object of saving the trouble of referring to a daily kept journal in making out accounts for payment. As to these accounts, if the public accounts were laid before Parliament in a form, they would alone furnish all the information that could be wanted; and the practice of calling for special accounts would be got rid of.

What makes the journal of such great importance is the guarantee it affords against errors. The main objects should be constantly kept in view. In a good plan of accounts, one of them is extreme care in making the first entry of each transaction, the other the placing of each transaction, or part of each transaction, under a proper heading. In order that branches of business, or articles of the same kind, may be collected together in convenient accounts.

In the mercantile system of accounts, the first object of the day-book is to secure the first object, and to

under the proper headings in the ledger, directly from the day-book, the journal is employed as an intermediate book, to prevent both these kinds of errors.

By transferring without much delay the entries from the first book of record, whether that book be called a Day-book, Bill-book, a Register, or by any other name, into the journal, an opportunity is given of quickly correcting any error that may have been made in the day-book; and by transferring the entries from the journal into the ledger, at stated periods, an opportunity is given of correcting any error that may have been made in classifying the entries in the journal: so that the use of the journal is essentially necessary in order to secure correctness in keeping accounts of extensive and complicated transactions.

Although the keeping of the journal may, in appearance, consist merely in copying the entries in the day-book, and of putting them into a technical form, it is accompanied with such great advantages, that all persons, thoroughly conversant with accounts, have at all times, and in all countries, considered the journal indispensable in a perfect system of keeping accounts.

The mercantile system of accounts has been objected to, because it employs unintelligible locutions; and is not, therefore, intelligible to all alike*. But if accounts were stated in the language employed in ordinary discourse, the matter would swell to such a bulk, that before the result could be obtained, the minds of writers and readers would be bewildered and

* Constitutional Code. By Jeremy Bentham, Esq., c. ix., p. 340.

altogether a common simple matter, but an science, and, therefore, more or less, *ex necessari*, under the government of rules of science technical modes employed in book-keeping a few and very simple. Perhaps the terms 'De' 'Sundries' are the only two requiring any explanation.

The mercantile system of accounts is nothing than a reduction to practice of the algebraical equation. Quantities equal to each other are on the *Dr.* and *Cr.* sides of the ledger, and the is merely the result, after having reduced those tities to the lowest number of terms. On this cation of geometry, the science of book-keepin be said to be founded. The terms *Dr.* and the signs of equality, combined with the posi negative; and as to the term 'Sundries,' it is a 'vinculum.' Thus, if so much wine or o exchanged for so much cloth, the 'Sundries' the vinculum; and the term 'Creditor' show the quantity of wine and corn is equal in value corresponding quantity of cloth, which is 'Det

correctly say, ' If a person be a debtor to me property which I have transferred to him, why should not the account of that property be said to credit for the debt become due to me by the transfer of that property? Cloth, wine, and corn are many component parts of my property: if I lose these, my property, in debts due to me, is increased, and in merchandise diminished. If it be not reasonable to charge these articles, at the moment of acquisition, for their cost, as absorbents of so much of my property, in cash or otherwise, ought I not to diminish that cost by stating what sum I recover for any portion of them? And the words Dr. Cr. are the most applicable and brief which language supplies, as signs to indicate whether the property to which they are applied has been acquired or disposed of. These two actions—of acquisition and disposal—*Dr. Cr.*—are, in fact, the only first causes of entries in accounts.'

The technicalities of book-keeping are used as signs to point out heads, under which the arrangement of receipt and expenditure is to be placed; but the narration of each transaction is given in ordinary language, for which there can be no need of abbreviation.

In the opinion of Messrs. Brooksbank and Beltz, the office system of doing business requires an office system of accounts, different from the mercantile system of double entry, is proved to be altogether preferable by the practice of the East-India Company, the governments of France, Holland, Prussia, the Free Towns, and, in fact, of every country where public business is conducted with a view to the public good. In France, the mercantile system is

acted upon, in all the public departments, and all persons who are acquainted with the government accounts are ready to attest the great advantages of it.

By the Ordonnance of 1822, title 4, section 18, the different departments are required to keep their accounts on one uniform principle, and to adopt the same regulations and forms; and for this purpose it is ordered that each department shall keep a general journal, and a ledger by double entry, in which books they are to record summarily, and according to their date, all operations concerning credits, incurring expenses, orders for payment, and payments. These operations they are further to record in auxiliary books, the number and forms of them to be determined upon by the nature of the different public services*.

In a former chapter it has been said that the Exchequer ought to be newly modelled, and also that the Audit Office required extensive reformation. As the object of these offices is to establish a control over the crown and its ministers, and other public servants, perhaps the best course to pursue would be to form one board of commissioners to hold their

* 'Titre IV. Des Comptes.—Nos ministres établiront leur comptabilité respective d'après les mêmes principes, les mêmes procédés, et les mêmes formes.

'A cet effet, il sera tenu dans chaque ministère un *journal général* et un *grand livre* en parties doubles, dans lesquels seront consignées sommairement et à leur date toutes les opérations concernant la fixation des crédits, la liquidation des dépenses, l'ordonnance et le paiement.

'Ces mêmes opérations seront décrites en outre et avec détail sur des livres auxiliaires, dont le nombre et la forme seront déterminés suivant la nature des services.'

offices for life, to do the duties of guarding against the issuing of money from the Exchequer, but with the authority of Parliament, and of auditing the public accounts.

If such a board were established, it should be provided by law, that an annual account of the money received, and money paid in each year by the Government, should be closed within a few days after the end of the year; that this account should be examined and reported upon, as to its general correctness in form and substance, by the board, and presented to Parliament in each session, before the voting of the budgets. If a proper system of accounts were established in all the departments, the board would find no difficulty in making such a report.

These several reforms, as well as others which have been proposed in the preceding pages of this work—namely, first, the consolidating of the boards of revenue; secondly, the separating the business of collecting taxes from that of the general administration of the revenue; thirdly, the separating of the business of making payments from that of the general administration of the expenditure; fourthly, the laying of regular accounts before Parliament; and, fifthly, the voting of all the taxes and of all the public expenses in annual budgets—cannot be objected to on account of their being speculative and impracticable projects, as some persons attached to ancient customs may possibly be disposed to say they are, because all that is here recommended under the five foregoing heads is in full operation in France, where the amount of the annual revenue and expenditure is no less than eighty millions, with great ease and satisfaction to all

the public departments, and with great advantage to the public*.

* The following is a statement of the public income and expenditure of France for 1828 :—

(In 1829 the public income and expenditure amount 80,000,000*l.*)

REVENUE.		
<i>Enregistrement.</i> Stamps, and Crown Lands	7,6	
Woods and Forests	9	
Customs and Salt Duty	5,9	
Land Tax, Personal Tax, Windows, Patents	11,5	
Excise, Wine, Brandy, Tobacco, &c.	8,5	
Post Office	1,2	
Lottery	6	
Miscellaneous	7	
Gross total of ordinary Revenue		37,1
Deficiency to be supplied by <i>Bons Royaux</i>	1,3	
Total of the Receipts		£38,4

EXPENDITURE.		
<i>Consolidated Debt.</i>		
Annual interest on 5 per cent.	£8,612,000	
on 4½ "	40,000	
on 3 "	1,400,000	
Total		8,052,000
Annual grant of Sinking Fund		1,6
Besides the annual interest on the 1,500,000 <i>l.</i> , 5 per cent. and 3 per cent. redeemed and included in the 8,052,000 <i>l.</i> above mentioned, and paid annually by the Treasury to the Board of Commissioners for the Sinking Fund.		
Civil List for the King and Royal Family		1,2
Justice Department		7
Foreign Affairs		3
Home Department		3,7

I. The whole management of the collection of the taxes in France is immediately under the authority of the Minister of Finance*. M. Villèle, in his Report of 1826, as Minister of Finance, 'Sur le Contrôle des Comptes des Ministres,' expresses himself as follows on this subject:—'The public revenues were under the management, before the restoration, of departments not belonging to the department of the Minister of Finance. The independence of their position was not at all reconcilable with the duties which the responsibility of the minister made to devolve upon him. The necessity was soon perceived of bringing

Catholic Clergy	£1,324,000
Public Education	72,000
War Department	7,840,000
Navy	2,280,000

Treasury.

Annuities	£308,000
Pensions	2,320,000
Miscellaneous	808,000
	<hr/>
	3,436,000
House of Peers	80,000
House of Deputies	32,000
Miscellaneous	815,680

Total of the various heads of expenditure for ordinary services	31,663,680
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Extraordinary expenses according to the Report of the Minister of Finance, 22d March, 1828, being chiefly for the War and Navy Department	1,340,000
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Charges of Management and Expenses for collecting the various heads of Revenue included in the gross total of the receipt	5,500,000
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Total Public Expenditure	<u>£38,503,680</u>
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* This description of the French system of accounts was first published early in 1831.

together, under one common moving principle, all the scattered parts of this branch of the public service*.' There are bureaux in the department of the Minister of Finance, for the several branches of taxes, each consisting of a Director-General and two or three Administrateurs. These several bureaux perform, under the general and immediate government of the Minister, all the business belonging to the administration of the taxes : that is, what belongs to bringing them to charge against the individuals who have to pay them ; but they do not collect, or in any wise receive or pay money.

II. The business of the collection of the taxes, and of the paying of all the expenses attending it, is performed by another department of the Minister of Finance, called the Trésor Royal. The expenses of collection are charged in the public accounts like any other expenses, and are not paid, as in England, out of the revenue, in what is called anticipation. There is, in every *territorial department* of France, a Receiver-general belonging to the Trésor Royal, who receives from other receivers and collectors the produce of all the taxes collected in the department. The Receiver-general applies the money he receives according to the orders given to him by the Trésor Royal ; and he transmits to the Trésor Royal an account every month of all his receipts and payments.

III. The expenditure of France is administered by nine departments or *ministères*. Their business is to do all that is necessary in the way of the administration, or applying of the public money in providing for the public services ; but it is not in any respect their business to receive or pay money. The business

* Report, p. 9.

of making payments is performed in the following manner:—First, there are officers in each department called *ordonnateurs*, who draw up, according to fixed regulations and forms, orders for the payment of all sums of money due for debts incurred by the department. Secondly, other officers, called *payeurs*, receive and pay these orders. These officers belong to the *Trésor Royal*; for, by the French ordonnance of the 14th Sept. 1822, it is declared that ‘*Les fonctions d’ordonnateur et d’administrateur sont incompatibles avec celles de comptables.*’

The forms according to which the orders for payments are drawn up and attested, and the examination they undergo by the *payeurs* before they are paid, establish an audit in the first instance, and are perfectly effective in preventing frauds. Monthly accounts are transmitted to the *Trésor Royal* of all orders issued, and of all payments made pursuant to them; so that all payments of public money, and all receipts of revenue, come under this department. The several monthly accounts that are transmitted to this office of the taxes, and of the payments, serve as the elements for making up in each year a general journal and a general ledger on the mercantile system of book-keeping.

IV. The law of the 25th of March, 1817, requires that, in every session, before voting the budgets, the following accounts be laid before the chambers:—

1. An account of each of the nine departments, or *ministères*, employed in managing the public expenditure.
2. An account of the public debt.
3. A general account of the budgets.
4. An account of the *Trésor Royal*.

5. An account of the gross produce of all the taxes.

Each account of the nine *ministères* contains very detailed explanations of all the particulars relating to each item in the account.

The general account of the Minister of Finance for the year 1829, consists of 394 closely printed quarto pages, and contains—

1. A report of this minister on the state of the finances in 1829.

2. A general statement of the financial operations in 1829.

3. An account of the public revenue in each of the years 1828 and 1829.

4. An account of the public expenditure in each of the years 1828 and 1829.

5. An account of the Trésor Royal.

6. An account of the budgets, and of extraordinary funds, and of arrears.

7. A summary account of the situation of the finances on the 1st of Jan. 1830.

8. Documents and vouchers in support of the several parts of the preceding accounts.

9. The declarations of the Cour des Comptes with respect to the accuracy of the accounts of the Minister of Finance in the years 1827 and 1828.

10. Details of receipts and payments in each territorial department of France.

11. Details of the produce of the taxes in each department.

12. Accounts of divers public services.

Pursuant to the ordonnance of the 10th of Dec. 1820, the king appoints, at the end of each year, a commission, composed of one Conseiller d'état, two Maîtres des requêtes, one Maître des comptes, and

three Référendaires, whose duty it is to examine the general journal and ledger of the '*comptabilité générale des finances*' for that year. The certificate of the commission for 1829, relating to the accounts of that year, is given in the general account of the Minister of Finance, and is dated 15th March, 1830*. The following is a copy of it:—'*La commission nommée à procéder aux vérifications prescrites s'était fait représenter les livres de la comptabilité générale des finances, les élémens des écritures, le compte rendu pour l'année 1829, et les trois documens justificatifs dont il est appuyé.*'

'CERTIFIE, 1. Qu'il y a concordance entre le grand livre et le journal général des finances; que chacun de ces deux registres présente les mêmes détails, et le même total, et que la balance imprimée, qui en reproduit les articles munis par ordre de matières, est le résumé exact des faits consignés dans les dits registres.

'2. Que le développement qui présente par classe de comptables, les recettes et les paiemens effectifs pendant l'année 1829, est établi d'après les écritures et les pièces justificatives que ces préposés ont adressées au ministère, et dont les résultats sont reproduit dans les comptes d'année parvenus à la comptabilité générale, et qui vont être soumis à la Cour des Comptes.

'3. Que le bilan de l'administration des finances est le résumé complet des comptes ouverts au grand livre, et qu'il concorde avec les résultats du compte général de cette administration.

'4. Que le compte de l'administration des finances pour l'année 1829, offre des résultats fidèlement

* The certificate has commonly been signed much earlier in former years.

extraits des différens livres officiels qui ont servi de base à ce compte. Ce 15 Mars. 1830 *.'

By the ordonnance of the 9th July, 1826, the Cour des Comptes is required to make two declarations at the beginning of each year, upon the accounts of the two years preceding the last year. These declarations must be printed and presented to the Chambers before voting the budgets†.

In the declaration made on the 9th of March, 1830, on the accounts of the year 1828, the Cour des Comptes ' DECLARE, que les recettes, dépenses, valeurs en caisse et en portefeuille, comprises au compte général des finances publié pour l'année 1828, et qui forment les élémens des comptes des budgets, et du service de trésorerie, sont d'accord avec les arrêts rendus sur les comptes présentés par les agens comptables pour la même année, ainsi qu'il résulte des deux états ci-annexés *.'

In the second declaration of the same date, on the ' Situation définitive de l'exercice 1827,' the Cour des Comptes ' DECLARE, que la recette et la dépense com-

* Compte Général de l'Administration des Finances pour l'année 1829, p. 192.

† ' A chaque session législative, une première *Déclaration générale* de la Cour des Comptes, prononcée en séance solennelle, établira la conformité de ses arrêts avec les comptes ministériels publiés pour l'année précédente; et par une seconde *Déclaration*, cette cour certifiera, sous la foi des mêmes garanties, la concordance des résultats de ses jugemens avec ceux du règlement légal du dernier exercice expiré. Les Chambres pourront ainsi procéder, avec une entière confiance, à la discussion des comptes généraux, dont l'exactitude leur sera si authentiquement démontrée, et faire reposer les bases définitives de chaque loi de finances sur des résultats irrécusables et à l'abri de toute critique.'—Report of M. Villèle, p. 7.

‡ Compte général pour l'année 1829, p. 196.

prises dans les comptes des ministères pour l'exercice de 1827, et définitivement arrêtées par la loi du 26 Juillet 1829, sont conformes aux résultats des arrêts rendus sur les opérations dudit exercice portées dans les comptes des années 1826, 1827, et 1828, des receveurs et payeurs des finances, et appuyées des pièces justificatives qui leur servent de preuves, ainsi qu'il résulte de l'état ci-annexé*.

V. Two laws are passed at the commencement of each session of the French Chambers, one entitled 'La loi relative à la fixation du budget des dépenses;' the other, 'La loi relative à la fixation du budget des recettes.' To these laws are attached schedules containing estimates of all the expenses, and of the probable produce of all the taxes.

Since the year 1823, the vote of the budgets of money to be paid for the public services, and to be received from taxes, is, for services to be performed, and for taxes to be collected, in the year commencing on the following 1st of January.

Each of the departments, or *ministères*, is required by law to make up two annual accounts immediately after the close of the year: the first, an account called 'la situation provisoire' for the year ending 31st of December just passed; secondly, a definitive account for the year preceding the last year.

The law of the 16th September, 1807, established a *Cour des Comptes*, composed of a first president, three presidents, eighteen *maîtres des comptes*, and eighty *référéndaires*, who hold their offices for life. The duty of this court is to examine and pronounce judgment upon the accounts of the receipts and expenses

* *Compte général pour l'année 1829*, p. 202.

of the state, and of all public accountants. Some opinion may be formed of the efficiency of this institution, from the following extract from the report Villèle already referred to :—‘ All the accounts of persons employed in the receipt and expenditure of the public money are presented to the Comptes on the 1st of July of the year following the year to which they belong. The Cour des Comptes has been able to pronounce its judgment upon them before the 31st of December,—a remarkable evidence of a vast system of public accounts constantly in operation, in which every thing is proved by vouchers before the expiration of the second year, and which does not leave the least doubt as to the regularity of the whole of the proceedings, with regard to the acts of a single department, or with regard to the conduct of a single accountant *.’

By an ordonnance of 1st September, 1823, the expenditure of the money voted for a particular article in the budget of that year, ought to be applied to the orders given for the payment of it, within the nine months which follow the end of that year, in such a manner that a definitive account may be closed and settled within twelve months, that is, by the 31st of December. If it be found that any part of the money so voted for a year's expenditure has not been applied to, and accordingly that orders for the payment of it have not been made before the closing of the year, within the nine months, this part of the expenditure cannot be discharged but by means of a royal ordinance, to authorize its being charged in the budget of the current year.

* Report, p. 11.

each session of the Chambers, a law is passed of definitive settlement of the budget for the last out one*.

The following extracts, taken from the official *Revue* of the Finances of France, place beyond all doubt the success of the system of 'Compatibilité,' which has now been for some years established.

*from the Report of the Commission of Accounts,
dated 25th April, 1828.*

One of the numerous advantages of applying the system of double entry to all the accounts of the public money, is the facility which this method affords to obtain quickly a complete guarantee of the correctness of all the results which are shown by the several accounts. All these balances grow one from the other and control each other; as they always appear under opposite statements, their union should give the true sums; so that after this general proof of the correctness of the whole, a slight examination of the details is sufficient to secure complete satisfaction as to the correctness of all the parts †.

We cannot but repeat the praises bestowed by our commissions on the system of public accounts ‡.

The *Journal General* of 1827 contained a comprehensive exposé of the operations of all the finance departments for that year §.

See Dr. Bowring's Reports to the Treasury on the French System of Public Accounts. The success of the authors of this system is quite complete in giving to France the full advantage of having a perfect control over all public officers, from the first minister of finance to the lowest exciseman, in saving and paying eighty millions sterling of revenue and expenditure.

† p. 12.

‡ p. 13.

§ p. 15.

*From the Report of the Commission of Accounts,
dated 29th May, 1830.*

‘ This essential regularity of the documents and of the accounts is the natural effect of the strict method of public accounts which has been introduced into the public departments *.’

*From the Report of M. Villèle, Minister of Finance,
dated 26th July, 1826.*

‘ It is from this first return to better principles of administration that may be dated the introduction of the system of accounts of double entry in the Treasury and its dependent branches,—an important improvement, which exposed a number of frauds, and which has preserved the public money from being subject to them in future †.’

*From the Report of M. Chabrol, Minister of Finance,
dated 15th March, 1830.*

‘ The ordonnances, of the 14th September and 11th December, 1822, laid the foundation of the new system of accounts. They established accounts in the different public departments according to the strict rules of double entry. The Minister of Finance can now control the application of every grant of money made by the Chambers for the public service. Reciprocal communications are established between those public offices which incur expenses (qui liquident les créances) and those which pay the expenses (qui les acquittent). The accounts of the different public departments, as well as those of the persons who hold offices in them, are drawn up at the end of each year

* p. 3.

† p. 8.

with a clearness and readiness which add considerably to the facility of verifying and auditing them.'

'Six months of examination of the Cour des Comptes is scarcely required to secure a regular quietus to every public accountant*.'

'The business of keeping public accounts has taken a course the most simple and most rapid; everything has become clear and regular in the results; accounts that were incomplete and in arrear have been replaced by a system of accounts always open for inspection, and calculated to produce its balances at the end of each month; and which system of accounts is controlled at the end of each year by the public declarations of the Cour des Comptes†.'

The Minister of War says, in the report on his department, dated 25th February, 1830, 'Finally I ought not to omit to draw attention to the fact, that of the sum of 8,960,000*l.*, forming the total amount of the expenses of the War Department in 1828, there remains only the trifling sum of 1070*l.* not paid. Such a result confers the highest honour to the War Department, and, at the same time, affords the strongest testimony of the excellence of the system of accounts established in it‡.'

* p. 2.

† p. 5.

‡ p. 52. The following extract from a letter addressed to the author of this work by Baron Rhodier, who is at the head of the account department in the French ministry of finance, certifies the correctness of the description which is here given of the principles and chief regulations of the French system of Accounts. 'Je me suis empressé de prendre lecture de tout le chapitre, on the *Management of the Public Expenditure*, et spécialement de la section *Public Accounts*, que vous avez enrichi de très précieux développemens. Toutes vos définitions de notre régime de service et de comptabilité sont d'une parfaite exactitude, et vous en avez résumé les principes généraux avec autant de clarté que de précision dans le plan de réforme que vous proposez.'

Notwithstanding, however, the seeming progress to which the mode of keeping the public accounts in France has been brought, the defects in her system are very numerous and very injurious. The taxing of all raw materials of industry, the monopoly, the octrois duties, and several others are contrary to every sound principle of finance, and very great obstructions to the progress of France. The charges for collecting the taxes, although of late years considerably reduced, amount to 12½ per cent*. But the great defect of all these is the want of a sufficient legislative control over the expenditure, similar to that which is exercised in this country by the Exchequer. The law now allows the government to incur, by ordonnances, what are called extra and urgent expenses, beyond what are voted in the budget by the Chambers, on the condition that the ordonnances are to be converted into laws at the next session of the Chamber†. What the consequence of this power in increasing the public expenditure may be judged of by the following extract from the report of M. Barbé Marbois, the first president of the Cour des Comptes, on opening the session of the 3d of November, 1830 :—‘ It was after having increased the taxes to 40,000,000*l.* a year, that these ill-considered persons (the ministers of Charles X.) declared the budget insufficient; and it was then that they had recourse to provisional and supplementary credits, and a number of false expedients, that the budget was ordered nothing better than a chimerical and a mere compilation of figures.’

Notwithstanding, therefore, the various legislative regulations for securing a sound system of a

* Report of M. Chabrol, p. 117. † Loi, 25th March,

in France, unless the King and his Ministers be effectually prohibited from spending the smallest sum of money without a previous legislative authority, there can be no real security against irregularity and extravagance.

The financial accounts which are annually laid before the House of Commons, and everything connected with the keeping of accounts in the offices, and the voting of public money in Parliament, stand so much in need of reformation, that it would be a very wise measure to make use of the French system of accounts as a model for substituting an entirely new system in this country instead of the present one. Some improvement of the French system could no doubt be introduced, particularly by making use of the assistance of our banking system. Such a measure would not only produce the same advantages here in securing generally public economy and control as it produces in France, but it would likewise lead to the saving of an immense expense in making up and printing Parliamentary papers, because a proper system of annual financial accounts would furnish all the information which is now sought to be obtained by calling for special accounts*.

* One of the acts of Lord Grey's administration, which does the greatest credit to it, is the recent appointment of Commissioners for examining into the method of keeping the Public Accounts, &c. The following is a copy of the Warrant for establishing the Commission :—

WILLIAM R.

WILLIAM the FOURTH, by the Grace of God of the United Kingdom of Great Britain and Ireland King, Defender of the Faith. TO all to whom these Presents shall come, Greeting :—Whereas the Commissioners of Our Treasury have represented unto Us the importance of inquiring into the several Modes in which the Public Money is received and paid, and

the Accounts thereof kept, with the view of introducing a clear and uniform System of Public Accounts : And whereas Our said Commissioners, for the reasons above stated, have recommended unto Us, to appoint Commissioners specially for this Inquiry ; to which We are graciously pleased to condescend : Now know ye, That We, reposing especial trust and confidence in the ability, diligence and integrity of Our right trusty and well-beloved Counsellor Sir *Henry Parnell*, Baronet ; Our right trusty and well-beloved Counsellor *John Russell*, commonly called Lord *John Russell* ; Our right trusty and well-beloved Counsellor Sir *James Graham*, Baronet ; Our right trusty and well-beloved Counsellor Sir *James Kempt*, Knight Grand Cross of Our most honourable Military Order of the Bath : Our right trusty and well-beloved Counsellor *Charles Poulett Thomson* ; *Francis Thornhill Baring*, Esquire, and *Edward Ellice*, Esquire ; Do, by these Presents, constitute and appoint them the said Sir Henry Parnell, John Russell, commonly called Lord John Russell, Sir James Graham, Sir James Kempt, Charles Poulett Thomson, Francis Thornhill Baring, and Edward Ellice, to be Our Commissioners for the purpose aforesaid : And at the recommendation of the said Commissioners of Our Treasury, We do hereby empower and command them the said Sir Henry Parnell, John Russell, commonly called Lord John Russell, Sir James Graham, Sir James Kempt, Charles Poulett Thomson, Francis Thornhill Baring, and Edward Ellice, to make such Inquiries as they may judge necessary, and to examine into the Manner in which the Public Money is received and paid in the several Departments of Receipt and Payment, and into the System of keeping the Accounts in the same ; and to report from time to time their Observations thereon to the Commissioners of Our Treasury, and to suggest such Improvements as may appear to them to be practicable and desirable.—And We do further hereby command all Persons in Our Service to furnish to the Commissioners hereby appointed such Information as may be required by them for the purposes of the above Inquiry.

Given at Our Court of Saint James's, the 8th day of July 1831, in the Second year of Our Reign.

By His Majesty's Command,

(Signed)

Nugent.

Geo. Ponsonby.

R. Vernon Smith.

CHAPTER XII.

CIVIL GOVERNMENT.

THE next head of expenditure to be examined, with view of ascertaining what retrenchment may be made, is that incurred for conducting the Civil Government of the country. It has proved quite impossible, with all the pains that could be taken, to make out what this expenditure amounts to. Every public account, that could contribute to assist in discovering it, has been examined, and the result is, that no sum can be set down to show the expense of any branch of this expenditure with a certainty of its being correct. There are no less than five different ways of paying the office establishments connected with the civil government of the country, namely, 1. The Civil List; 2d. The Consolidated Fund; 3d. Fees; 4th. Annual Grants; 5th. Payments out of the gross produce of the Revenue. So that, after sifting through and selecting the sums paid by two, or more of these ways, and imagining that the whole of them have been discovered, there is always a risk incurred of having overlooked some payment in the fourth or fifth of them; and, if this occur, then every public office proclaims a triumph over the individual who has thus failed in unravelling the mystification of the system. In the Fourth Report of the Committee of Finance, the total expense of permanent civil services, including the Civil List, is stated

to be 2,103,105*l.*, but no details are given of this expenditure*.

The following statement of some of the annual charges for the civil government in 1829, has been prepared from official documents, such errors to be excepted as have just been alluded to :—

	£.
The Civil Lists of England and Ireland	1,057,000
The Three Secretaries of State	137,000
The Privy Council Office	9,000
The Board of Trade	11,400
The Mint	32,450
The Civil Government of Scotland	132,000
The Judicial Establishment of England partly paid out of the Civil List	150,000
Ditto of Ireland ditto	147,000
Ditto of Scotland	187,000
Annual Grants for Civil Contingencies	160,000

The progressive increase of expenditure has been, in some of these offices, as follows :—

Secretary of State for the Home Department	1829	£31,916
	1796	14,423
Increase		£17,493
Secretary of State for the Foreign Department	1829	£65,681
	1796	34,495
Increase		£30,186
Secretary of State for the Colonies	1829	£30,624
	1796	9,111
Increase		£30,513†

The Committee of Finance, in their second report, point out, as one of the principal objects of econo-

* See note, p. 97.

† Papers, Com. Fin., Nos. 103, 104, and 105.

rical reform, the revision of every office, in order to introduce a principle of simplification and consolidation for transacting public business; and there can be no doubt that, if this principle were effectually and universally adopted in every office employed in the civil government of the country, the business of the public might be performed by a much smaller number of officers and clerks, and, at the same time, with lower salaries.

Civil List.—With respect to the Civil List, from the restoration to the accession of George III., the practice was to grant to each King, on his coming to the throne, certain taxes and duties, called the Hereditary or Civil List Revenues, for life, as the fund for defraying the whole of the expenses of the civil government. These revenues were obtained from the following imposts:—Hereditary Excise, Subsidy of Tonnage and Poundage, Post Office, Fines of Alienation Office, Post Fines, Wine Licences, Sheriffs Profers, Compositions in the Exchequer, Seizure of Prohibited and Unaccustomed Goods, Rents of Lands, Fines of Leases, and Sale of Lands*. The revenue received from these sources amounted, on an average of three years to 1815, to 1,300,000l.† When this fund proved insufficient for the whole civil government, sums of money were voted by parliament in aid of it.

On the accession of George III., a new plan was introduced, namely, that of giving the King, for life, a fixed sum in lieu of the Civil List revenues, which were paid with the other revenues of the country into

* 1 Geo. I. c. 1. See marginal note of this statute for the acts granting these taxes. † Report Com. Civil List, 1815.

the Exchequer. The annual sum given to George III. was 800,000*l.* During his reign various additions were made to it, and some millions of Civil List debt were incurred and paid by the nation.

On the accession of George IV., 255,000*l.* of annual charge was transferred from the Civil List to other funds, and the annual sum of 850,000*l.* was given to him as the Civil List for England. 84,000*l.* of annual charge had been transferred in 1804, so that the allowance to George IV. was at least 400,000*l.* a year greater than that given to George III.—the confusion of the accounts makes it impossible to give the exact sum.

The following copy of the schedule of the act of 1 Geo. IV. c. 1, shows how the sum of 850,000*l.* was appropriated.

	£.
1st Class. His Majesty's Privy Purse	60,000
2d Ditto. Allowances to the Lord Chancellor, Judges, and Speaker of the House of Commons }	32,956
3d Ditto. Salaries, &c. of His Majesty's Ambassadors and other Ministers; Salaries to Consuls and Pensions to retired Ambassadors and Ministers }	226,950
4th Ditto. Expenses (except Salaries) of his Majesty's Household in the Departments of the Lord Steward, Lord Chamberlain, Master of the Horse, Master of the Robes, and Surveyor-General of Works }	209,000
5th Ditto. Salaries in the above Departments	140,700
6th Ditto. Pensions limited by act 22 Geo. III. c. 82	95,000
7th Ditto. Salaries to certain Officers of State and various other allowances }	41,306
8th Ditto. Salaries to the Commissioners of the Treasury and Chancellor of the Exchequer }	13,822
Occasional payments not comprised in any of the aforesaid classes	26,000
	<hr/>
	£845,727

The sum of 850,000*l.*, which was granted to his late Majesty, corresponds with the estimate of a new Civil List, made by the Select Committee of the House of Commons, in the year 1815. This estimate was founded on the actual expenditure of the Civil List in the years 1812, 1813, and 1814; and that expenditure was of the most extravagant description. These circumstances, together with the fact of the sum of 850,000*l.* having been sufficient, without incurring any debt, to defray all the expenses of the Civil List during the last reign, prove, beyond all doubt, that the Civil List of 1820 was a very extravagant arrangement.

With respect to the Civil List of Scotland, it has been the practice, on the accession of each King, to grant him the hereditary revenues of Scotland on the old plan.

By the Act of the 1 Geo. IV. c. 1, (the Civil List Act,) it is declared, that ‘the several respective duties and revenues which were payable to his late Majesty King George the Third in Scotland, shall be continued, raised, levied, and paid, during the life of his present Majesty (George the Fourth), in the same manner only, and subject to the same or the like charges thereon, as the same were liable or subject to during the life of his said late Majesty.’ In consequence of this clause, the hereditary revenues of Scotland have been levied and applied in the old way. Some special charges have been made on them by Acts of Parliament, but a great part of them has been expended according to the pleasure of the Crown, and without any authority of Parliament*.

* See Sir J. Sinclair’s *History of the Revenue*, vol. iii. p. 119, for a description of the Hereditary Revenues of Scotland.

It is enacted, by the 9th section of the last-mentioned Act, that 'every surplus or balance which may remain after defraying the whole of the charges upon or incident to the said fund, shall go and be carried to the account of the consolidated fund of the United Kingdom.' It appears from a Parliamentary account of the Income and Expenditure of the King's hereditary revenues of Scotland, that during the last reign the sum received was 844,253*l.* 17*s.* 6*d.*; and that of this sum there was paid to the consolidated fund only the small sum of 20,000*l.**

There does not appear to be any good reason for not having extended the same rule to Scotland with respect to these revenues as was introduced in England on the accession of George III. In consequence of this not having been done, a very large portion of them has been given in pensions, and no small amount has been applied to local purposes. In 1761, the sum paid for pensions was 5,940*l.*†; in 1829, it was 33,030*l.*

The following is an account of the Income and Expenditure of the Hereditary Revenues in 1829:—

Year from 5th January, 1829, to 5th January, 1830:—

	<i>£.</i>	<i>s.</i>	<i>d.</i>
RECEIPTS	109,132	12	10 ¹ / ₂

DISBURSEMENTS.

PERMANENT CHARGES.

King's Household and Officers	
on Civil Establishment	£10,940 18 7
Carried forward,	£10,940 18 7

* Parliamentary Paper, Sess. 1830-1. No. 18.

† Third Report of Committee on Public Expenditure, 1808.

Brought forward, £10,940 18 7			
Pensions on Civil List . . .	33,050	5	8
His Majesty's Commissioner to General Assembly . . .	2,085	10	0
Procurator to Church for Itinerant Preachers . . .	2,098	10	0
Crown Agent for Criminal Prosecutions . . .	11,300	0	0
Annual Salary to Solicitor of Tithes . . .	100.	0	0
Agents before the Court of Session relative to Tithes . .	998.16	2	$\frac{1}{2}$
Agent for Officers of State . .	495	7	$2\frac{1}{4}$
Alexander Mundell, Esq. for preparing Public Bills, and for attending to Scotch Peerage Business, &c. . .	648	15	6
Annual Expense of Botanic Garden . . .	419	3	0
Ditto of Edinburgh Museum . .	100	0	0
Annual Salary to Chamber- lain of Ettrick Forest . . .	300	0	0
Annual Allowance for Coach- house and Stables to Barons . .	48	0	0
King's Plate to be run for at Musselburgh . . .	105	0	0
Ditto to Royal Company of Archers . . .	20	0	0
Ditto to Caledonian Hunt . . .	105	0	0
His Majesty's Almoner for Alms and Beedsmen's Gowns . . .	108	6	8
Annual Allowances to Clerks in Chancery . . .	35	0	0
Deputy Keeper of Regalia, Balance on his Accounts . . .	120.	2	7
Stipend to Minister of Hall- yards . . .	5	11.	$7\frac{1}{2}$
Three-fifths of Contingent Expenses of the Office of Works in Scotland, from Jan. 1827 to Jan. 1829 . . .	92	4	5
	<hr/>		
	63,176	11	$5\frac{1}{2}$

	£.	s.	d.
Brought forward,	63,176	11	5½
CASUAL AND TEMPORARY CHARGES:			
Alexander Mundell, Esq.			
Expenses of Appeal; the			
Directors of Bible Societies			
' against his Majesty's Prin-			
ters	169	6	2
Repairs on Palace of Holy-			
rood House	4,010	10	0
Repayment of Penalty on			
Bail-bond	50	0	0
For restoring & embellishing			
the external Walls of St.			
Giles' Cathedral, and Fees	2,010	17	6
Expense of Mineralogical			
Survey of Scotland	3,124	9	7½
Grant for the Benefit of			
the Daughters of Scottish			
Clergy	1,000	0	0
Repairs on Windows of the			
Cathedral of Glasgow	44	8	0
	<hr/>		
	10,409	11	3½
	<hr/>		
	£73,586	2	9½
	<hr/>		

Charges in course of Payment in 1830 :

Repairs to the exterior Walls of St. Giles'			
Cathedral, Edinburgh	6,000	0	0
Expenses of Building for the Royal Academy			
of Exercises of Edinburgh	5,000	0	0
Expenses of fitting up the interior as a place			
for Meeting for the General Assembly of			
the Church of Scotland	3,000	0	0
Sheriffs' Expenses in the several Counties in			
Scotland	25,000	0	0
Expenses of the Commission for Inquiry			
into the State of the Scottish Univer-			
sities	1,000	0	0
Expenses of the Mineralogical Society of			
Scotland	3,000	0	0

A Civil List for Ireland was first settled by the Irish Act of 33 Geo. III. c. 34. By this act, 145,000*l.* a-year was granted to the King in lieu of the hereditary revenues of Ireland; and this sum was appropriated to pay the following charges:—

1. Pensions to the Royal Family, and the salaries of the Lord Lieutenant and his Chief Secretary.

2. The salaries of the Lord Chancellor and the Judges.

3. The bills of all tradesmen, artificers, and labourers, for every article supplied, or work done in the Castle of Dublin, or in any other houses of the Lord Lieutenant, the Chief Secretary, or the Under Secretary.

5. Pensions.

By the Civil List Act of 1 Geo. IV. c. 1, the sum settled for the Civil List of Ireland was 207,000*l.*

The accession of his present Majesty to the throne affords an opportunity of making a very valuable reformation in all matters connected with the hereditary revenues, and the charge on the public for the Civil List, or rather Civil Government expenditure*. There seems to be no longer any reason for not abolishing the distinction between hereditary and other revenues. Every right of the crown may be effectually secured in a more simple and convenient manner; and now that the Civil List cannot be what it formerly was intended to be—the fund for paying the whole of the expenses of the Civil Government—there is no reason for preserving any part of the public expenditure under a distinct head bearing this denomination. The better way would be to provide for the expenses of the King and Royal Family without mixing them

* Written at the end of 1830.

with any other expenses; and to provide for the expenses of the Civil Government by themselves, so that the whole of them may be paid out of the same fund, and appear in the same account.

With regard to the expenses to be in future incurred for maintaining the dignity, and providing for the comfort of the King and Royal Family, and for the Civil Government, they ought to be very much reduced below what they were in the last reign. In the fifth class of the late Civil List a considerable saving should be made, as 140,700*l.* is much too large a sum to be paid merely for the salaries of the servants of the household. Each salary should be revised, and settled with reference to the services to be performed, and to the financial circumstances of the country. If the salaries were wholly abolished of the Lord Steward, Lord Chamberlain, Master of the Horse, and Master of the Robes, and if the salaries of the Lords of the Bedchamber, and of the other principal officers, were reduced there can be no doubt that well-qualified individuals could be found to fill these offices: the distinction and rank which they confer should be a sufficient remuneration for the duties of them.

In the fourth class it would also appear that there was room for reduction; for if 209,000*l.* a-year was sufficient to pay the tradesmen's bills in 1815, when this sum was settled, a smaller sum should now be given in consequence of the great fall which has since taken place in prices, and the system of profusion which prevailed at that period.

In the third class, namely, Foreign Ministers, a much larger saving should be made than that proposed by the late administration; and considering how heavy

the charge now is on the public (6,152,702*l.**) for pensions, superannuations, and half-pay, the whole of the pensions on the late Civil List should be revised and put on a more economical plan.

Every item in the late Civil List expenditure in each part of the United Kingdom should be strictly examined, and, where practicable, reduced or suppressed; and the whole charge for the civil government should be brought annually under the view of Parliament in the budget of expenses, which has already been proposed.

The following extracts from Mr. Burke's speech on economical reform, concerning the Duchies of Lancaster, Cornwall, &c., are well worthy of consideration, preparatory to the new settlement of the Civil List. He said—'As in the Saxon times this country was an heptarchy, it is now a strange sort of *pentarchy*. It is divided into five distinct principalities, besides the supreme. . . . In every one of these five principalities, duchies, palatines, there is a regular establishment, of considerable expense and most domineering influence. . . . Thus every one of those principalities has the apparatus of a kingdom, for the jurisdiction over a few private estates; and the formality and charge of the exchequer of Great Britain, for collecting the rents of a country squire. . . . This revenue exists for the sole purpose of multiplying offices and extending influence. . . . This duchy (of Lancaster), which is not worth 4000*l.* a year at best, to revenue, is worth 40,000*l.* or 50,000*l.* to influence. . . . Indeed, the whole of the estates which support these minor principalities is made up, not of revenues, and rents, and profitable fines, but

* See note in page 209, *infra*.

of claims, of pretensions, of vexations, of litigations. . . . For what plausible reason are these principalities suffered to exist? . . . Do they answer any purpose to the king? . . . I propose, therefore, to unite all the five principalities to the crown and to its ordinary jurisdiction—to abolish all those offices that produce an useless and chargeable separation from the body of the people—to compensate those who do not hold their offices (if any such there are) at the pleasure of the crown—to extinguish vexatious titles by an act of short limitation—to sell those unprofitable estates which support useless jurisdictions; and to turn the tenant right into a fee, on such moderate terms as will be better for the state than its present right, and which it is impossible for any rational tenant to refuse*.

On the 14th of February, 1780, leave was given, on the motion of Mr. Burke, without opposition, to bring in, 1st, A bill for the sale of the forest and other Crown lands. 2d, A bill for the more perfectly uniting to the Crown the Principality of Wales, and the County Palatine of Chester. 3d, A bill for uniting to the Crown the Duchy and County Palatine of Lancaster. 4th, A bill for uniting the Duchy of Cornwall to the Crown†.

With respect to the landed property of the crown, there is the opinion of Mr. Huskisson, as given in his speech of the 18th March, 1830, in the House of Commons, to the following purport:—‘I think that the control of Parliament may be most properly exercised over those revenues which are managed under the Office of Woods and Forests. They might be

* Burke's Works, vol. iii. p. 257—270.

† Ibid., p. 350.

placed under a system of less laxity, and of more effectual control. With respect to these revenues, they do not form part of the Civil List, but are part of the funds that have been commuted for the Civil List. And although I think that the proportion of the revenue, left for the gratification of the sovereign, is properly left, yet a further check and a further system of control ought to be placed over other branches of receipt and expenditure in the Woods and Forests' department*.

* Mirror of Parliament, Sess. 1830, p. 884.

By the new Civil List Act (1 William IV. c. 25, § 3), the sum of £510,000 is granted to His Majesty under the following Classes :—

1st Class.—For their Majesties' Privy Purse .	110,000	;
2d do. —Salaries of His Majesty's Household	130,300	
3d do. —Expenses of His Majesty's Household	171,500	
4th do. —Special and Secret Service . . .	23,200	
5th do. —Pensions	75,000	
	<hr/>	
	£ 510,000	

There is no real reduction in this arrangement below the grant to his late Majesty, for whatever appears to be a reduction has been produced by a transfer of charge from one head to another of the old Civil List.

The chief difference in this arrangement from the former consists in the transfer of about £460,000 a year from the Civil List to the Consolidated Fund, and in providing for the gradual reduction of the Pensions to £75,000 a year.

The Irish separate Civil List has been discontinued ; and the Scotch Hereditary Revenue, as well as the Droits of Admiralty, and the $4\frac{1}{2}$ per cent. duties, are to be paid into the Exchequer for the use of the public.

It appears from the above statement that very little advantage has been gained, in the way of retrenchment, by the House of Commons having voted the motion made by the author on the 15th November, 1830, for appointing a Select Committee

Lord Lieutenant of Ireland.—The Catholic tion having been settled, there is not the least e for keeping up the office of Lord Lieutenant o land. What has been said of other viceroys is applicable to the office in Ireland. ‘ It seldom pens that viceroys can exercise their charge wi vantage to the country over which they are t rary sovereigns. The instability of their power too frequently, the desire to improve their ow tune, tend to withdraw them from any attenti their duties, beyond what is necessary to ke quiet. All measures tending materially to ame tion must be necessarily slow ; the unpopularity attaches to all wholesome innovations falls o viceroy who introduces them—while the merit follows from them is given to his successors. the whole, it is generally fortunate when a viceroy is contented to be merely passive in his office, s negatively a clog on the improvement of the The situation being frequently given to some r man embarrassed with debts, or overwhelmed v large family or numerous dependants, it has happened that he has considered the country which he is the ruler, less as a country to be fo and rendered happy, than as a mine from whi extract for himself and his followers, withi shortest possible space of time, the greatest po quantity of wealth.*

The saving of expense from abolishing this to inquire into the Civil List. But if, upon more deli consideration, it should appear fit to alter the new Civ there is no sound reason why Ministers should not advi Majesty to recommend such a measure to Parliament.

* For. Quart. Rev., vol. iv. p. 358.

would be the least of the benefits of such a measure ; for the laws will never be administered in Ireland in the true spirit of the British Constitution, or the constitution be enjoyed fully as it ought to be in every other respect, until the intermediate authority of a local government be removed, and the King's Cabinet become responsible, personally, to both Houses of Parliament for every act of Government in Ireland. The management of the army, navy, ordnance, revenue, and trade, has been already taken away from the Lord Lieutenant ; and in each case many vices of administration have been suppressed. In truth, what is best done in Ireland is that with which the local government has no connexion. The establishing of lords-lieutenant of counties would make the county system of government much more efficient than it is at present* ; and the few hours now required for communicating between London and Dublin removes all apprehensions with respect to being able to contend with any sudden difficulty or danger, with immediate and full effect.

As a great part of the sums granted for Irish miscellaneous services relate to matters of civil government, this is the proper place to say, that if His Majesty's Ministers carry into execution the recommendations of the Committee of the House of Commons with respect to them, a considerable saving of expense will be the consequence.

There are several items which will admit of still greater reductions than the Committee have proposed : so that if all were done that might be done, at least £50,000*l.* a year might be saved.

Judges' Salaries.—The present expenditure of so

* This measure has been adopted.

large a sum annually as 484,000*l.* on the judicial establishments of the United Kingdom, should admit of some considerable reduction. The salaries of the judges, raised, as they professedly were, on account of the high prices of all articles of consumption, should be lowered. The following Parliamentary account shows what these salaries were in England in 1792, and what they now are* :—

KING'S BENCH.

	1792.	1832.
Chief Justice.....	£4,000	£10,000
Puisne Judges, each.....	2,400	5,500

COMMON PLEAS.

Chief Justice.....	3,500	8,000
Puisne Judges, each.....	2,400	5,500

EXCHEQUER.

Chief Baron.....	3,500	7,000
Barons, each.....	2,400	5,500

In addition to the above salaries and allowances paid in 1792, the Judges of the several courts were remunerated also by fees, the amount of which, received by each, is not known. The Judges derive no emolument from this source at present.

The Mint.—The establishment of the Mint costs the public 32,450*l.* a year†. Mr. Burke proposed, in his speech in 1780 on economical reform, to abolish this department, and to require the Bank of England, in compensation for the use of the balances of the public money, to take charge of the business of it‡. He said, ‘The Mint is a manufacture, and it is nothing else; and it ought to be undertaken

* Sess. Paper, 1830, No. 532.

† Parliamentary Paper, Sess. 1822, No. 64.

‡ Works, vol. iii. p. 301.

upon the principles of a manufacture: that is, for the best and cheapest execution, by a contract upon proper securities, and under proper regulations *.

By a recent regulation, which allows bullion to be exchanged at the Mint for sovereigns, without waiting, as formerly, for its conversion into coin, a large expense is likely to be incurred to the public; for there can be no doubt that this plan will induce the importers of bullion to convert the whole into coin, and which coin will be exported and melted whenever the bullion trade gives a profit on exportation: so that there will be going on a constant coining and receiving of the same gold, according to the fluctuations in the trade of exporting and importing gold, and consequently there will be a great loss in the expense of coinage. The old plan of giving a higher value to coin than to bullion, not by a seigniorage, but by delay in coining the bullion deposited at the Mint, should be reverted to, as the best way of securing a sufficient supply of coin at the lowest charge to the public.

By an act passed in Scotland in 1686, duties were imposed for defraying the expenses of a mint in that country. These duties were made perpetual by 9 Geo. III., c. 25; yet although every species of the money of Great Britain is now coined in London, the establishment of a mint is retained in Scotland. The expense of it in 1804 was 1200*l*. The pretext for putting the public to this charge for a relict of the ancient independence of Scotland, is a provision in the Act of Union, that a Scotch mint should be maintained †.

* Works, vol. iii. p. 291.

† Sir John Sinclair's History of the Revenue, vol. iii. p. 125.

Office of King's Printer.—All Acts of Parliament, Proclamations, Orders in Council, Bibles, Testament and Prayer Books, and various other works, have been printed for a long period under a patent of the Crown. In this way a most extravagant monopoly has been given to a few individuals, who have received immense sums of money from monopoly prices, with great detriment to the trade of printing, and with the absolute loss of so much money to the public. There exists, perhaps, among the numerous cases of government prodigality, no instance of a greater waste of public money.

For the Acts of Parliament, the patentees have been allowed to charge 2½d. a sheet, while, according to the prices of the trade, less than a penny a sheet would have afforded a liberal rate of profit. But this is not all for, notwithstanding there is not a word in the patent giving the patentees a right to sell what they print, they do sell, at very exorbitant prices, large numbers of Acts of Parliament to lawyers, magistrates, companies, and many other persons all over the country and, in consequence of this assumption of the authority to sell as well as to print, great profits have been made by the patentees. If due regard had been paid to the public interests, after incurring the expense of printing, the sale of the Acts of Parliament ought to have been so conducted as, at least, to have produced a sum equivalent to the expenses.

The patent that was granted in 1799 expired in 1829, and thus gave an opportunity of correcting this abuse. But, notwithstanding the glaring violation of all principles of trade and economy, and notwith-

standing the Committee of the House of Commons of 1810, on the Public Expenditure, had condemned the principle of this patent, and had recommended the separation of the two branches of printer and book-seller; and notwithstanding another Committee, which sat in 1829 on the Irish Miscellaneous Services, had recommended the getting rid of a similar patent in Ireland, the Government, in defiance of all these most powerful reasons against renewing the patent, did renew it for thirty years in favour of the old patentees!!! It is difficult to express what must be the extent of injury, in one shape or other, which the public sustains by such deviations from sound principles. Those who are at the head of the administration of affairs, in consequence of not being well acquainted with the subjects which come under their government, and of seldom referring to any general principle to assist their judgment, are too frequently led to do things very injurious to the public interests. There can be no doubt that, if this patent had not been renewed, and if the business had been transferred to the Stationary Office, the difference to the public would have been the profit now made by the patentees.

There surely must be some mode of getting rid of this patent; but if there be not, in such a case as this, Parliament should interfere by an express law to abolish it, as no claim can justly be set up of private loss against so great a public evil.

If it were possible to collect together all that the public pay for printing to the king's printer, for printing for the Houses of Parliament, for printing for the public offices, and for printing in Ireland, it

would probably amount to something not far short of 150,000*l.* a year—possibly to 200,000*l.* ; and, moreover, as the printing work for the Houses of Parliament is on a much more expensive plan than is necessary for any useful purpose, the revising of the whole business, and establishing it on such principles as would secure to the public good and plain work, and, at the same time, a fair profit to the persons employed, would certainly be attended with very great advantages *.

Salaries and Superannuations.—Having noticed, in a general way, nearly all the civil official establishments, it is now time to say something concerning the rates of salaries in them. The Committee of Finance, in their Second Report, point out the general principles on which they ought to be regulated. They say the proper question with respect to them is, what course will best secure a perfectly efficient performance of the services of the public at the smallest expense?—They lay it down that the principle of competition is as applicable to the remuneration given to clerks in the public offices for their time and trouble, as it is to the price paid for the time and trouble of other persons who live by the wages of labour: and they add, that as it is by this principle

* It appears from a Parliamentary Paper ordered to be printed on the 2d December, 1830 (No. 49), that there was paid to the patentees, Messrs. Reeves, Eyre, and Strahan, for goods delivered and work performed by them, in 1826, 10,706*l.* ; in 1827, 11,384*l.* ; and in 1828, 11,275*l.* ; and that they were paid for each sheet of Public General Acts, in folio, 2½*d.* ; of Public General Acts, in quarto, 4½*d.* ; and of Local and Private Acts, in folio, 3*d.*

the salaries of clerks in commercial establishments are determined, the salaries of clerks in the public offices should be regulated by the salaries given to the former ; and that every exception in favour of a higher rate should be grounded on a clear case being made out of more talent and trust being required.

The present rates of official salaries are stated by the Committee to rank higher than those in commercial houses. Some of the witnesses examined by the Committee seem, according to their evidence, to have attempted to justify this, by assuming that in every public situation more talent and trustworthiness are required than in mercantile situations ; but this is not so, as by far the greatest part of the office clerks have nothing but common clerks' work to do. It is perfectly well known that, in those offices where the salaries are the lowest, namely, in the Commissariat and the office of the Paymaster of the Marines, the work is best done. The clerks in the Commissariat are real clerks, not the sons of persons of the higher ranks, but of an humble description ; they are perfectly satisfied with what they receive, and do their work remarkably well. The Paymaster of Marines says, in his evidence, that the salaries in his office are lower than in any other ; that he can place full confidence in his clerks, and has to place a great deal in them.

The more the question of salaries is examined, the more fully it can be shown that high salaries are not only the source of a great burden on the public, but also that they actually contribute to make the clerks less efficient, and, consequently, to the employing of a greater number of them. There cannot be a greater mistake than the notion generally entertained, that

fitness will follow in proportion as the amount of the salary is high. Those persons who are willing to work for a small remuneration always have the greatest relish for work ; and, therefore, giving low salaries will secure the filling of the offices with the most efficient clerks. On the other hand, when a clerk has a high salary, the less is his activity, and he is wholly adverse to anything like the drudgery of office. He possesses a greater facility for enjoying pleasurable and other trivial occupations. He has a greater facility of obtaining accomplices in his transgressions, and in finding supporters to shield him against being displaced, and against having his conduct thought disreputable*.

The present rates of salaries of officers and clerks place them in a much better situation than the remuneration given to that part of the clergy who perform the laborious part of the church duties, and to officers of high rank in the army and navy.

As the pretext for raising salaries to their present rates was the depreciation of money, now that the value of it is restored, the public have a right to

* 'Reliance for probity was placed, as it is so commonly placed, on the greatness of the salaries ; as if there was a point of saturation in cupidity ; as if the great power which great salaries confer was not the most effectual of all instruments for the undue acquisition of more ; and the most effectual of all instruments for covering such acquisition from inquiry and punishment. In as far, then, as the prospect of impunity is a motive, and it is one of the strongest, so far great salaries do not take from, they add to the temptation to corruption. Even Burke, upon this particular, remarked, that "ample salaries removed the necessity indeed, but by no means the inducement, to corruption and oppression." See 9th Report of the Select Committee on India, 1781.—Mills' *British India*, vol. iii. p. 445.

require a reduction to be generally made on a large scale. It appears from a Parliamentary 'Return of the number of persons employed, and of the pay or salaries granted to such persons, in all public offices and departments in 1797 and 1827,' that the number and salaries were as follows:—

In 1797..... number 16,267.....salaries £1,374,561
In 1827..... number 22,912.....salaries £2,788,987*

The number, it seems, has increased about one-third, and the salaries have doubled. It is not easy to discover any good reason for such an increase; for, in 1797, war was actively going on, and the effective expenditure of that year was much more than double what it was in 1827. If these salaries were brought back to what they were in 1797, this alone would be a saving to the country of 1,400,000*l.* a year.

The account recently presented to Parliament of officers with salaries of 1,000*l.* a year and upwards†, gives a total of nearly one thousand persons who enjoy among them 2,066,574*l.* sterling. Of these there are 216 persons whose salaries average 4,429*l.* It certainly must be possible to make a very large diminution in this enormously extravagant use of the public money.

The Committee of Finance, in their Third Report, have pointed out the practicability of making a considerable retrenchment by means of a reform in the existing system of superannuation allowances. Since 1810, when the present law was passed, the charge for civil superannuations has increased from 94,550*l.* to 480,081*l.*‡ The Committee say this increase is

* Sess. Paper, 1828, No. 552.

† See Appendix, No. VII. for this Parliamentary Account.

‡ Third Report Com. Fin., Appendix, No. 13.

enormous, and represent it as an evil that calls loudly for a remedy. They state that several abuses have arisen under the law as it now is, particularly from the disposition of the superior authorities to favour the retirement of efficient clerks ; they say they have been informed, that the cases are not few, in which persons superannuated as unfit for public service, have enjoyed health and strength long afterwards, and have discharged active duties in other public offices, and in private business ; and they recommend that there should be a per centage reduction of all salaries, to form a fund for paying the superannuation allowances.

Nothing can be more extravagant, and inconsistent with a proper guardianship of the public money, than the system of salaries and superannuations now in operation. The salaries are so much higher than they ought to be, that every officer and clerk has sufficient means of making a provision for infirmity and old age. But notwithstanding this fact, as to the sufficiency of salary, in the true spirit of profusion, a great superannuation allowance has been added. If the Committee of Finance had recommended what was most proper to be done in the case, they would have proposed the abolition of all such allowances on future appointments to office : for, although it might be difficult for Government to resist the claims of hardship and real sufferings, which would, in that event, be made upon them, it may be considered as quite certain, that, in their hands, the sums which would be granted would never amount to what is now paid under the compulsory plan of giving to every officer a regulated allowance. It is quite impossible to explain why we are to have a privileged class in

society, who, because they have once touched public money, are to be supported all their lives at the public expense; why they are to be put into a more fortunate case than clerks in mercantile and banking houses, and than many of our clergy, and of our military and naval officers*.

* The present Board of Treasury have established some very important regulations with respect to the granting for the future of Superannuation Allowances.—See Minutes of 21st and 24th June, 1831. Parliamentary Pap., Second Session, 1831, No. 190.

CHAPTER XIII.

MILITARY EXPENDITURE.

THE next head of expenditure, namely, the military part of the service of the Army and Navy, affords the means of retrenchment on a large scale.

In the report of Messrs. Brooksbank and Beltz, on the public accounts, the estimates of the Army, Navy, and Ordnance, for 1828, are stated in a manner to show what part of them was for effective, and what for non-effective expenditure. The following account has been made up from their statements.

	<i>Effective Expenditure.</i>	<i>Non-Effective Expenditure.</i>
Army . . .	£5,067,793	£2,982,146
Navy . . .	4,576,730	1,557,132
Ordnance . .	1,419,975	365,221
	<hr/>	<hr/>
	£11,064,498	£4,904,499

Twelve millions having been about the average annual effective expenditure, no less than 180 millions have been expended on soldiers, sailors, ships, and artillery, since 1815, exclusive of the non-effective expenditure, although we have been all the time in a state of profound peace.

The only ground on which it is attempted to justify this expenditure, so enormously great in comparison with that of any former peace establishment, is the expediency of being at all times prepared for war. But, during the fifteen years, (to 1831, when this was written) there has been less likelihood of war than at any former period, in consequence of the exhausted

condition of all the powers of Europe, after the last war, and of the triumphant display of military and naval force which England was able to make at the conclusion of it. If, in 1816, a peace expenditure had been arranged on a principle of sound economy, having relation only to the real wants of a nation, a very large portion of the 180 millions would have been saved.

Although it is right to be prepared for war, it should be borne in mind that several of the most popular and substantial grounds of war have ceased to exist. The barren nature of military trophies, and the substantial advantages of peace, have been fully exhibited in the last forty years. The laws most offensive to foreign trade have been expunged from our statute book; every country now sees the wisdom of seeking commercial prosperity in concurrence with that of its neighbours; the discovery of the real sources of wealth has shown the folly of wasting lives and treasures about colonial possessions; and nothing is now more universally acknowledged than the fallacy of expecting any national advantage from war.

The Committee of Finance, in their Second Report, state it to have been one of the principal objects of their attention to secure 'a strict adjustment of the numbers of the military and naval forces, so as not to exceed what is really necessary for the peace and security of the empire*.' They say, 'this principle ought not, on any account, to be given up to speculative apprehensions;' that, 'as the army and navy are the great sources of expense, it is only by keeping them within proper limits that any great saving can be effected;' and they add, 'it is particularly necessary carefully to examine the reasonings and state-

* Second Report, p. 5.

ments of those individuals, who, being qualified from their official stations to give full information on these subjects, are liable to be led by professional feelings to recommend a higher standard of preparation for war, than a less biased view of circumstances might suggest.'

Military and naval officers connected with government have had their own way so much in fixing the amount of the forces to be kept up, that it would be strange if it had not been carried beyond its proper limit. Many motives of a personal and professional kind serve to warp their judgments in forming just conclusions with respect to what that limit ought to be. Every officer feels a natural and just pride in the perfection of his own department, and at the same time he has no great inducement to care much about what it costs; and therefore it is by no means right to consult professional men alone, and leave it to them to decide what the number of the forces should be of our peace establishment.

According to every rational consideration of the subject, it is clear that the preparation for defence should always be kept down to the lowest possible, rather than always raised to the highest possible point. At the highest, it produces a great share of the evils of war. A moderate preparation, strictly proportioned to the occasion, and not allowed to go beyond it, will save more evil than it risks; all beyond this infallibly produces more evil than it prevents; it impoverishes the nation, and renders it more easily injured by a powerful enemy, than if it had been allowed to save expense, and gather strength in peace*. Our large and well-equipped fleets, and numerous well-dressed

* See Supp. Enc. Brit., vol. iii. p. 276.

troops, give, to be sure, an air of magnificence ; but those who furnish out this show should remember the claims of the industrious class for a reduction of taxation.

At the same time, the public who pay the taxes which are levied to defray the immense expense which is incurred by maintaining the Army and Navy on a footing much beyond what the necessity of the case requires, are not only to blame for the readiness, but even the eagerness, with which they listen to every pretext for increasing it. To judge from experience, it may be truly said, that nothing seems to have any influence in attracting public attention to measures of economy, but a positive deficiency of the revenue. While, in 1827, and in the beginning of 1828, the revenue was deficient, the necessity of retrenchment was heard on all sides, and a Committee of Finance was appointed. But as soon as the April quarter's account of 1828 showed that the revenue was recovering, not a word more was said on the subject, and the Committee of Finance was got rid of by ministers without any public expression of disapprobation. Seeing, therefore, that such is the result of just having revenue enough to go on with from year to year, and that there is no regard to the consequence of postponing the revision of our financial system, it would, perhaps, in the end, be for the public good, if the revenue should not only be again deficient, but continue so for some time.

The state of the finances just at this time, (January 1831,) and also of our foreign and domestic affairs, makes it necessary to introduce some further observations in addition to those in the last edition of this work, on the military establishments and expen-

diture. The following estimate of what will be the balance of revenue and expenditure at the end of the year 1831, if the taxes be not more productive than they have been, will, it is hoped, make the reader see the absolute necessity of reducing these establishments :

REVENUE of 1829, according to the Parliamentary Paper called the Balance-sheet *	£50,786
Add produce of new Duties on Spirits in 1831	60
	<hr/> 51,386

DEDUCTIONS TO BE MADE IN 1831.

Beer Duty repealed	£3,000,000
Leather Duty ditto	400,000
Duty on Cider and Perry ditto	25,000
Sugar Duty reduced	450,000
	<hr/> 3,875

Revenue for 1831, £47,511

EXPENDITURE of 1829, by Balance-sheet £49,070

DEDUCTIONS TO BE MADE IN 1831.

Reduced vote for the Army in 1830	£453,000
Ditto, ditto, Navy	273,000
Ditto, ditto, Ordnance	29,000
Ditto, ditto, Miscellaneous services	276,000
Reduction of Interest on 4 per cent. Stock	750,000
Ditto on Exchequer Bills	180,000
	<hr/> 1,967

Expenditure for 1831	47,111
Revenue for 1831	47,511

Surplus of Revenue on the 5th January, 1832 £397

As every item in this estimate is taken from the statements made in the House of Commons in the

* Session 1830, No. 11.

† This calculation was made in January, 1831.

session, and as nothing has been added or omitted by way of making the balance less favourable than it probably will be, the result which is produced shows, that, instead of having a surplus of 3,000,000*l.*, as there ought to be according to the calculations of the Committee of Finance in 1828, for a sinking fund, there will be one of only 397,000*l.*, making the state of the balance, on the 5th of January, 1832, worse than it ought to be by the sum of 2,603,000*l.*

As the revenue of Great Britain, arising wholly from the taxes for the year ending the 10th of October, 1830, was less than the revenue for the year ending the 10th of October, 1829, by the sum of 648,000*l.*, and as the revenue of the United Kingdom for 1829 was less than the revenue of 1828, by the sum of 1,237,000*l.*, there is no want of reasons to establish the necessity of diminishing the military establishments*.

But there is already opposed to this view of the question, some supposed want of even an increase of the army, in consequence of the revolutions in France, Belgium, and Poland, and of the disturbed state of some of the counties in England. This may, and

* Produce of the taxes in Great Britain in the				
	year to Oct. 1829	.	.	£47,051,000
Ditto	ditto	ditto	1830,	46,406,000
Decrease				648,000
Produce of the taxes in the United Kingdom in the				
	year to Jan. 1829	.	.	51,665,000
Ditto	ditto	ditto	1830,	50,428,000
Decrease				£1,237,000

See Balance Sheets for 1829 and 1820.

very probably will, appear to most people a good reason for increasing the sum of 15,000,000*l.* voted last year for the military expenses ; but if it do so, it will be because most people take very little trouble to examine whether or not pleas of this kind in favour of increased expense are well founded.

With respect to the revolution of France, the truth is, that the early recognition by the Government and people of this country of the new King of France, and the rule of non-intervention which the new Government of France has determined to act upon, have established so good an understanding between the two countries, that the revolution should be considered as extremely favourable to the continuance of peace ; for while France and England are in amity with each other, and act together on the principles of maintaining civil liberty, and of respecting the independence of other states, the other powers of Europe will not venture to make war. But should this conclusion prove to be ill founded as to other countries making war against France, there is no English interest that can be pointed out to show that this country ought to become in any way a party to it.

The revolution of Belgium, by establishing a new independent state, removes one of the principal grounds for apprehending war, namely, the supposed design of France to regain possession of Belgium. The revolution of Poland, by providing employment for the armies of Russia, Austria, and Prussia, connected at the same time with the probability of popular movements in these countries, diminishes also the chance of war.

With respect to the disturbed state of the interior of England, if proper measures be taken for reform-

ing abuses, if the law be duly administered, and if the civil constabulary force be improved and rendered more effective, as circumstances may seem to require, there can be little doubt that tranquillity will be restored without the aid of the army.

If, however, it shall be decided by Government and Parliament that the military expenditure shall be increased, then it is clear, from the foregoing estimate of the probable condition of the finances at the end of this year, that the expectation of the public to see a large reduction of taxes cannot be realized without imposing a property-tax: so that it is evident that those who will have to pay this tax can have no chance of preventing its being laid on, but by opposing every increase and promoting every reduction of the military expenditure*.

But if it should so happen that Parliament should refuse to impose a property-tax, and if, at the same time, the public should insist on a reduction of some millions of taxes, then the means of paying the dividends may be shaken: so that all owners of property in the funds have also the greatest possible interest in opposing the increase and promoting the reduction of the military expenditure.

The great amount of the non-effective expenditure in the Army, Navy, and Ordnance, shows the profusion and the want of due consideration for the public interests with which everything in the nature of pensions, half-pay, and retired allowances, has been regulated. Those persons who were the authors of these schemes ought to have known that 'liberality, exercised at the expense of the public, is

* In 1831, 7,684 men were added to the regular army.

but another name for waste and a vice, and the praise bestowed upon it is false and hypocritical.

In order to protect the public, for the future, if this system of making provision out of the public for so many thousand persons who, while in a service, receive full remuneration for their time trouble, it may be well to consider whether any individual not now in public service, who shall be hereafter appointed to any civil or military employment should be allowed to receive any pension, half- or superannuation allowance, except in special cases and under the responsibility of Government*.

Army Expenditure.—It appears, from papers before the Committee of Finance, that in 1792 number of all ranks in the Army was 57,251, that they were distributed as follows:—

	Officers and Men
Great Britain	17,007
Ireland	11,901
East Indies	10,700
Canada, Nova Scotia, and Bermuda	6,061
Gibraltar	4,221
West-India Islands	6,886
New South Wales	475
	<hr/>
	57,251

* The following account shows to what an extent the principle has been carried of granting pensions and similar allowances.

	Per Annum.
Military Pensioners, Half-pay, &c.	£4,970,349
Pensions (a)	772,702
Superannuation allowance (b)	485,990
	<hr/>
	£6,229,041

(a) Paper, Com. Fin., 234.

(b) Paper, Com. Fin. No.

In 1828 the number of all ranks was 116,738, who were distributed as follows :—

Great Britain	.	.	.	.	.	29,616
Ireland	.	.	.	.	.	23,969
Colonies	.	.	.	.	.	37,037
East Indies	.	.	.	.	.	26,116
						<hr/>
						116,738*

The chief part of the increase was thus accounted for :—

					Rank and File.
Increase in the New Colonies	.	.	.	.	17,112
in the Old Colonies	.	.	.	.	849
in Great Britain	.	.	.	.	9,096
in Ireland	.	.	.	.	10,363
in the East Indies	.	.	.	.	14,287
					<hr/>
					51,707

The following statement was laid before the Committee of Finance by the Secretary at War, to explain what number of troops are necessary for our foreign possessions :—

				Rank and File.
' There are in the Colonies (exclusive of India, and supposing the troops to have evacuated Portugal) 52 battalions, each at 516 rank and file, that make . . .				} 26,829
There are in the East Indies . . .				
				<hr/>
Making together .				49,392

‘ One-tenth of this force would have to go out every year (supposing a regiment to be abroad ten years, and to remain at home four years), that is, 4939 rank and file. There ought to be at home four times 4939, that is 19,756 ; and there ought to be,

* Pap. Com. Fin., No. 79.

besides, a *depôt* (say) of 120 men for each regiment of the 52 battalions abroad (52×120), making 6240 men*.

According to this statement of the Secretary at War, the total force required for our foreign possessions is 75,388 rank and file, namely,

Rank and File.				
Number abroad	.	.	.	49,392
Depôts at home	.	.	.	25,996
				<hr/> 75,388

This explanation of the number of troops which is said to be requisite for foreign service makes it evident that the colonies are the main source of the great expense incurred on the army; and that no very considerable reduction can be made in it until the whole colonial system of management be altered.

The number of rank and file voted for the army in 1830 was 95,786. But this force was reduced by the Duke of Wellington's administration (by the end of 1830) 7,684 men. This number was added in 1831 by the present ministers. The means of diminishing this number are the following:—

1. The reducing of the number of troops in each foreign garrison and in each colony. There is now (December 31), 30,010 men in our foreign possessions, exclusive of India. But during some years prior to 1825 the number was 24,278, and proved quite sufficient.

2. The substituting militia and police for regular soldiers in the West Indies. A witness of the highest

* Evidence of Lord Palmerston.

authority in these matters stated in his evidence before the Committee of Finance, that the duty of soldiers in the West Indies was that of a police. Surely it must be possible to find a sufficiently fit police force without sacrificing English money, and the lives of English soldiers, in this sort of local service. The interior protection of our colonies should be left to a militia, as is the case in Cuba, to be paid by the colonies, while the external defence of them from foreign attack should be provided for by our naval squadrons.

3. Another mode of reducing the army is by the getting rid of some of our foreign possessions. This would be the most effectual way; and there ought to be no hesitation about transferring some of them to other countries, and placing others under the East India Company. If this were done in a complete and perfect manner, and if also what has been before suggested, with respect to reducing the number of troops in our foreign possessions, and substituting a local police in the West Indies for part of the soldiers now employed, the number of troops that would be required for foreign service need not exceed 30,000; which number, with two-thirds as many more for reliefs and depôts, would make the whole force to be kept up for our foreign possessions 50,000. As the reliefs and depôts would be at home, and amount to 20,000, a further number of 15,000 would make 35,000 for home service, which ought to be fully sufficient: so that the total number of rank and file to be voted annually for the army would on this plan be 65,000, instead of 95,679,—the number of the effectives of the army as it now exists.

Navy Expenditure.—The following sums were voted for 1830 :—

For 29,000 Seamen's wages . . .	£980,200
Ditto ditto victuals . . .	603,200
Artificers and Labourers in the Dock-yards .	458,720
Timber, and other materials . . .	784,000

In 1828 the number of ships was as follows :—

Building . . .	41
In Ordinary . . .	151
In Commission . . .	182
	<hr/>
	374*

Of these 94 are ships of the line.

It appears from the Report of the Committee of Finance of 1817, that in 1792 it was considered likely that the number of seamen might be reduced to 16,000 ; and the examination of Sir George Cockburn before the Committee of Finance shows that they considered this fact of so much importance, as to induce them to require him to go into a very minute explanation to account for keeping up more seamen at the present time. As the justification made by Sir George Cockburn rested on the state of affairs in Greece and Turkey, and on the piracy then going on in Greece and in the West Indies, the public have now a right to expect a very large reduction in the number of seamen, and generally in the Navy expenditure.

If the expenditure in the Navy, since the war, had been regulated with reference to the naval forces of other countries, it could never have amounted to what it has ; and, therefore, many millions of money have

* Paper, Com. Fin., No. 68.

been wholly thrown away. Our efforts to increase our naval power could not have been greater, had other nations continued to keep up as large fleets as they did in former times. According to the evidence of Sir George Cockburn, France had, in 1793, eighty efficient ships of the line, and a large number capable of being made efficient. Now she keeps forty in good order, and has only twenty more*. In 1792, Holland had so large and efficient a fleet, that she was enabled to fight the battle of Camperdown. Sir George Cockburn says, she has now no navy of any importance†. In 1793, Spain had seventy-six sail of the line‡; but her navy was so completely destroyed in the battles of St. Vincent and Trafalgar, and on other occasions during the war, that, according to Sir George Cockburn's evidence, she has a very small one now. On the other hand, Russia and the United States have more ships than they had in 1792; but the increase of their ships is very small in comparison with the numbers lost by France, Spain, and Holland, and in comparison with the present effective number of the fleet of England.

In alluding to the great success of the British Navy in diminishing the naval power of other nations, Sir T. B. Martin stated, in his evidence before the Committee of Finance, 'the glorious fact, that England seemed to have swept from the face of the ocean the fleets of her enemies, by the capture or destruction of 156 sail of the line, 382 large frigates, 662 corvettes, with other vessels, making, in all, 2,506 sail of vessels of war§.' Notwithstanding, however, this

* p. 12.

† Ibid.

‡ James's History, vol. i., p. 80.

§ Evidence, p. 20.

fact, no less than 67,000,000*l.* have been granted by Parliament, since 1815, for the effective naval service, just as if the whole of these 2,506 sail of vessels had never been taken or destroyed, and were all ready to be employed against us.

But this is not all ; for, after having spent so many millions, it would appear by the sums voted this year for artificers, timber, &c., that the time for reducing the Navy expenditure is not even yet arrived. Sir T. B. Martin says, ‘ Respecting the force now employed, it may be said, if contrasted with former periods of peace, that we have a fleet in commission approaching more to a war than a peace establishment*.’

If those persons who, by virtue of their offices, have the ordering of what is proper to be done for maintaining a suitable naval force, could lay aside their prejudices, and reason correctly on the duty they have to perform, they would see that no well-founded necessity exists for burdening the nation, in the present state of its relation to other naval nations, with an annual charge of 4,576,000*l.* for the effective expenditure on the navy. Such a rate of expenditure should be resisted in every possible way, as being demanded on apprehensions and calculations wholly erroneous. A firm Minister of Finance should fix on a much smaller sum, and tell the Naval Departments that they must make it answer.

Ordnance Expenditure.—The Committee of Finance, in their Second Report, observe, that in the estimates there are no less than 92 stations kept up in the Ordnance service ; namely, 46 in Great Britain, 17 in Ireland, and 35 abroad ; and they say

* p. 19.

that this number appears very great. They suggest that a strict examination should be made into the necessity of keeping up so many.

The Committee state the numbers and expense of the Ordnance military corps as follows:—

In 1792, 4846 Officers and Men,	£151,606 expense.	“
1828, 8682 ditto	471,543 ditto.	”

The Committee say, that, in referring to the year 1792 as a year with which to compare the expense of the Ordnance military corps in 1828, they have followed the example of the Select Committee of 1817, who particularly called the attention of the House to the low establishments of that year, by stating, ‘ That as near an approximation to that low scale of establishment and expense, as might be found consistent with our more extended possessions, would be highly advantageous in relieving the burdens and supporting the credit of the country*.’

The Committee proceed to say they have examined into the cause of the increase of their numbers and expense of the military corps, but that their inquiries were attended with the difficulty of having to rely on the evidence of those persons who being qualified by official stations to give information, are liable to be influenced by professional feelings. They further say, that when they see the sum required is no less than 471,543*l.*, it may be a matter of doubt whether this corps be not on a larger scale than is necessary to secure the keeping up a sufficient extent of military knowledge, or consistent with a fit and prudent degree of preparation for war when the country is in a state of peace.

* Second Rep. Com. Fin., p. 20.

This report of the Committee contains the following important general observation on our military expenditure:—‘Towards the conclusion of the late war circumstances obliged this country to have a large army in the field, and to maintain establishments much beyond what can, on any reasonable calculation, be requisite on a future occasion. The Committee, therefore, are of opinion, that the establishments of the country should be regulated, not with reference to the unusual circumstances of that war, or to the probability of being again called upon to make a similar exertion, but rather with reference to the policy of depending mainly on our navy for protection against foreign invasion, and for the means of attacking our enemies*.’

* p. 20.

CHAPTER XIV.

SLAVE TRADE.—SINKING FUND.—DIVIDENDS.

The Slave Trade.—THE great sum of five millions seven hundred thousand pounds has been expended (to 1828) in carrying into effect the measures of government for co-operating with other nations in putting down the slave trade; and the annual current expense amounts to near 400,000*l*.* But the attempt appears to have altogether failed. The governments of France, Spain, and Portugal, according to the Parliamentary Papers, make no efforts whatever to enforce the laws for putting down the traffic; and the persons in authority in Cuba and Brazil not only neglect to execute the laws, but, in some cases, have been engaged in it themselves: so that our treaties and laws, where such parties are concerned, are so much waste paper; and spending money to try to give effect to them is a perfect folly. The African Institution say, in their twentieth Report, ‘The slave trade has increased during the last year; and, notwithstanding the number of prizes taken, it continues to rage with unabated fury.’ Surely these are sufficient reasons for saving the 400,000*l*. a year now expended to so little purpose.

* This is the amount expended up to the year 1828.—Pap. Com. Fin. No. 176. In the last session, the bounty on each captured slave was reduced to 5*l*.

The Sinking Fund.—Our present arrangement of the Revenue and Expenditure, by which a revenue of 58,700,000*l.* was calculated upon as requisite for the public service, is formed on the plan of providing 55,700,000*l.* for the public expenses, with a surplus of 3,000,000*l.* a year, to be applied in redeeming debt* ; so that, if the Sinking Fund were abandoned, and the revenue continued to be as large as it was in 1828, three millions of taxes might be repealed. It is obvious, from what has been said in these pages respecting the injurious effects of many of the taxes, that the public cannot possibly derive any kind of advantage from reducing 800,000,000*l.* of debt at the rate of 3,000,000*l.* a year, which can be set against the certain good that will follow from reducing taxes to the amount of 3,000,000*l.* There should therefore be no hesitation about suspending the Sinking Fund, till funds could be got for it, without doing so much injury to industry.

Four per Cent. Stock.—The measure passed in the Session of 1830 for reducing the interest on the 4 per cent. stock, has produced a saving to the public of about 750,000*l.* a year. But the condition which was attached to the operation of making the new 3½ per cent. stock, that was given instead of the 4 per cent. stock, irredeemable for ten years, seems to have been quite unnecessary, and it may prove to be one productive of a serious loss: for if the funds should rise before ten years expire, so that the 3 per cents. should be at par, the opportunity may be retarded for a considerable time of making a further reduction of interest to the amount of 750,000*l.* a year, by paying off the new 3½ per cent. stock.

* Fourth Report, Committee of Finance.

A practice has very unwisely been allowed to grow up, of suffering the Government to make bargains for loans, reductions of dividends, renewing charters, and other important matters of finance, without previously applying to Parliament for authority to do these things. This practice should be abolished, not only as being inconsistent with every sound principle of Parliamentary control over ministers, but as one which experience has proved on many occasions to be productive of great public injury.

CHAPTER XV.

COLONIES.

THERE is no part of the public expenditure which admits of reformation more than that which is incurred upon the colonies; and if the business of reducing it were undertaken on proper principles, it ought not to be attended with any very great difficulty.

No parliamentary documents show what the whole expense is that is paid by English taxes on account of the Colonies. It is generally estimated that from two to three millions are paid for the Army, Navy, and various Civil charges*; but, in addition to this, the public pay full two millions more for sugar and timber than they ought to pay, in consequence of the increased prices occasioned by the protection given to the colonists by the higher duties imposed on these articles when imported from foreign countries.

A letter from the Treasury to the Secretary of State for the Colonies, dated the 24th March, 1827, fully explains the want of order, economy, and control, which has existed with regard to this important branch of administration†. This letter states, that the collective expenditure of five of our Colonies has exceeded, on an account of ten and more years, the colonial revenues applicable to the discharge of it, so

* In No. 54 of the Anti-Slavery Reporter, there is a statement of the expenses incurred on the West India Colonies alone, making them amount to 1,996,186*l.*—p. 179.

† Papers Com. Fin.

as to have constituted a deficiency of 2,524,000*l.*; that of this sum, 2,425,000*l.* has been paid, partly by bills on the Treasury, by advances to the Agents of the Colonies, and by the discharge of debts to the East India Company; that the greater part of this expenditure has been incurred without any previous communication with the Treasury; and that the Treasury has been uninformed, not only of the measures which, from time to time, have led to extraordinary expenses in these Colonies, but even of the state of the ordinary revenues, and of the permanent charges upon them. The letter further states the great inconvenience to which such an imperfect administration of so important a branch of the public expenditure is obviously liable, and the decided opinion of the Treasury, that some alteration is urgently required in the system on which the financial arrangements of the Colonies have hitherto been conducted.

If anything were wanted to confirm the accuracy of the statements which have already been made as to the profusion, neglect, and mismanagement, with which the public money has been wasted, this Treasury Letter most completely supplies it. This letter places beyond all doubt the fact, that our expenditure has reached its present amount, not by providing for what the necessity of the public service has required, but by sheer extravagance, arising from allowing the different departments to have their own way in spending whatever money they pleased.

When we see one department giving a lecture of this kind to another, and making public how matters have been going on amongst them, the inference arising from the argument of the probability that

great retrenchment is practicable, is converted into a certain conclusion.

The past extravagance of our expenditure on the Colonies renders it highly probable, that if a wise system of management were introduced, a considerable reduction in the charge on the public purse would be the consequence. With respect to financial arrangements, the system of applying the revenues of the Colonies in paying exorbitant salaries, building Governors' houses, making canals, and roads, and improving in various other ways the estates of the colonial proprietors, should be abolished; for the effect of spending them in this manner is a deficiency of means for paying the expenses of the civil government of the Colonies, and the voting annually by the House of Commons of large sums of money out of the English taxes for virtually defraying these local expenses. In addition to this, the control of the Treasury over the Colonial Department should be insisted upon, and fully established. Monthly accounts should be laid before the Treasury, of the revenue and expenditure of each foreign possession; a Colonial budget should be stated to the House of Commons every session by the Chancellor of the Exchequer, and the Colonial expenses should be voted on a distinct estimate. The official establishments in the Colonies should be revised, and reduced to what is merely necessary; excessive salaries should be diminished, and none but efficient officers should be appointed. All restrictions on Colonial trade should be taken off, and then each Colony should be made to defray the expense of its defence.

With regard to the commerce of the Colonies, all that is wanted, is to give effect to the principle on

which the Colonial laws of 1822 and 1825 were enacted. The speeches with which these laws were introduced to Parliament by Lord Goderich and Mr. Huskisson proved and established the policy of free trade, and of putting an end to the old Colonial monopoly; and this principle the British legislature adopted in the most complete manner, as the future principle of Colonial trade, by unanimously passing these laws.

But the trial that has been made of them shows that, in point of fact, they have had no kind of effect in making the trade of the Colonies more free than it was before. The House of Assembly of Jamaica has recently said, 'By the Colonial system, established by England for her own aggrandisement, British shipping, and British seamen, are exclusively employed in our commerce; no article of European growth or manufacture can be purchased unless imported from the mother-country, which obtains the benefit of the carrying trade for our supply, and double freights, the Colonies being burthened with the increase of charge. The whole of our produce is, by the same system, sent in British shipping to the markets of the mother-country.' The truth is, that the principle of free trade, on which the act of 1825 was founded, has been completely inoperative in consequence of the clauses for imposing duties on foreign goods, according to the proviso in Mr. Huskisson's speech, on proposing this act, that 'the importation of foreign goods into the Colonies should be made subject to such moderate duties as may be found sufficient for the fair protection of British productions of a like nature.' The duties by this act are so high, that England still enjoys all the advantages of the old

monopoly with respect to supplying the Colonies with her productions. The failure, therefore, which was foretold in 1825, of the attempt to establish a free Colonial trade, and at the same time give protection to British manufactures, has come to pass; and it is now clear that these two things are quite incompatible, and that there is only a choice between two alternatives,—a choice between absolute freedom, and absolute prohibition.

What ought now to be done, in order to promote, in a certain and effectual manner, the interests both of the Colonies and the British public, is to amend the law of 1825, so as to make it, by repealing all the restrictions of the old system which that law contained, what it was avowedly intended by the legislature to be, namely, a law to give a perfect freedom of trade to the Colonies, and thus get rid, *in toto*, of the Colonial monopoly.

The principal restriction arises from the duties just now referred to on foreign goods; these should be reduced, so as no longer to be duties for giving protection to British manufactures, but only for obtaining revenue. As the Colonies form so small a portion of the market for British goods, the admission of foreign competition would scarcely be perceived at home. It would, therefore, be a groundless exaggeration to say, that the British manufacturer would sustain injury from the removal of all restrictions on the intercourse of the Colonies with foreigners.

In the states of North and South America, where trade is free with all nations, the great mass of imports are received from Great Britain, because the British goods are cheaper than others; and the same reason would operate in securing to the British manufacturers

the principal supply of the Colonies when all protection was removed.

By the existing law of navigation, the interests of the West India planters are severely obstructed in several ways. A foreign ship is prevented from importing into the Colonies any goods, except they are the produce of the country to which the ship belongs. This cannot fail to operate as an injurious restriction, and, therefore, it ought to be repealed. The idea of such a regulation being of any advantage to the British navy is absurd. By repealing it, the Colonies would be placed on the same footing as the East India Company's territories. Lord Goderich said, in proposing the Act of 1822 to the House of Commons, 'If we look to the dominions of England in the Eastern hemisphere, we shall find the restrictive system has been entirely and systematically abandoned. The whole of the East India Company's territories have never been shackled with the peculiar restrictions of the navigation laws; and who will say,' said his Lordship, 'that the interests of commerce or of navigation have suffered? or rather, who will deny that they have been materially benefited by the freedom they have enjoyed *?' Mr. Marryat, speaking on the same occasion, said, 'ships under any flag upon the face of the globe had free access to the ports of our East Indian territories, to bring commodities of every description, and to take away theirs in return. They could buy everything where they could buy cheapest, and sell everything where they could sell dearest †.'

The interests of the planters are further injured by

* Parliamentary Debates, vol. vi., p. 1416.

† *Ib.* vol. vii., p. 604.

the navigation law, by the restrictions imposed upon the exporting of colonial produce in foreign ships. The freight of sugar by British ships from the Colonies to the United Kingdom is five shillings the cwt.; while the freight of sugar from Cuba or the Brazils in foreign vessels, to the Continent of Europe, is three shillings and ninepence*.

But the foregoing are not the only instances in which the interests of the planters have been interfered with under the pretext of upholding the navy of England, but in reality for the purpose of promoting the interests of the shipowners. For instance, by the act of 1825, the following table of duties was enacted for the express purpose of giving to British ships the trade of supplying the West India Colonies with food and lumber:—

Table of Duties, by 6 Geo. IV., c. 114, on certain Articles of Provisions, and of Wood and Lumber, not being of the growth, production, or manufacture of the United Kingdom, nor of any British Possession, imported or brought into the British Possessions on the Continent of South America, or in the West Indies, the Bahama and Bermuda Islands included, viz.

Provisions, viz.	£.	s.	d.
Wheat, the bushel	0	1	0
Wheat Flour, the barrel	0	5	0
Bread or Biscuit, the cwt.	0	1	6
Flour or Meal, not of Wheat, the barrel	0	2	6
Peas, Beans, Rye, Calavances, Oats, Barley, Indian Corn, the bushel	0	0	7
Rice, the 100lbs. nett weight	0	2	6
Live Stock	10	per cent.	

* These prices of freight, and the several other facts hereinafter stated concerning the Colonial trade and revenue, are taken from the Parliamentary Paper No. 120, first Session, 1831.

Lumber, viz.		£.	s.	d.
Shingles, not being more than twelve inches in length, the 1000		0	7	0
being more than twelve inches in length, the 1000		0	14	0
Staves and Headings, viz.				
Red Oak, the 1000		0	15	0
White Oak, the 1000		0	12	6
Wood Hoops, the 1000		0	5	3
White, Yellow, and Pitch Pine Lumber, the 1000 feet of one inch thick		1	1	0
Other Wood and Lumber, the 1000 feet of one inch thick		1	8	0
Fish, beef, pork, prohibited.				

The annual revenue collected as the produce of these and the other duties imposed by the Act of 1825 amounts to about 75,000*l.*, and the charges of collection to 68,000*l.* !!!

The effect of the foregoing duties in raising the prices of the food and lumber which the planters are under the necessity of importing, in order to carry on the cultivation of their estates, is made evident by the following statement, which shows what the prices are in the United States and in Europe, and what they are in Canada and in the United Kingdom:—

	£.	s.	d.
Herrings (Danish) at the Island of St. Thomas, the barrel	1	0	0
Herrings (British) in the Colonies, the barrel	1	11	0
Mess Beef, in Hamburg do.	3	0	0
in United Kingdom do.	4	0	0
Pork, in Hamburg do.	2	6	0
in United Kingdom do.	3	5	0
Red Oak Staves, in United States, per 1000	4	0	0
at Quebec do.	7	8	4
White Oak Staves, United States do.	6	10	2
at Quebec do.	10	6	2

			£.	s.	d.
Flour, in United States	.	.	the barrel	1	1 0
Quebec	.	.	do.	1	5 5
Shingles, United States	.	.	per 1000	0	14 0
Canada	.	.	do.	0	18 0

No law, perhaps, that was ever made is so entirely at variance in its enactments with the principle on which it was proposed and professedly framed as the Colonial Act of 1825 ; and no more conclusive proof can be produced, than that which this act presents, of the errors which have been committed by those persons who either praise or blame the author of it (the late Mr. Huskisson), for having established free trade. The special provisions of this statute for keeping up the remnant of the navigation laws, for imposing the duties just described, and also duties on foreign manufactures, for giving protection, first, to the ship-owners ; secondly, to the proprietors of estates in Canada ; thirdly, to the herring fisheries ; and, fourthly, to the provision trade of Ireland, place it in the rank of the most impolitic and objectionable of the old laws for encouraging trade by legislative interference and restriction.

It is absolutely necessary that these enactments should be repealed, as the only true and direct mode of giving relief to the planters, and as the first step for such a reform of the whole colonial system as shall in the end diminish the burdens of the British public, with respect to the great expense now incurred in the civil government and defence of the Colonies.

The incomes of the owners of estates in the Colonies being derived from profits on their capital, and not from rent, the policy of doing what has just been recommended for giving relief to the planters, must be evident to every one ; for it is essentially neces-

sary that the prices of the articles requisite for feeding and clothing the slaves, and of all other articles which are of the nature of materials for cultivating the land, and manufacturing sugar, rum, &c., should be kept down, so that the cost of production may be as low as possible. All the restrictions and duties on food, clothing, lumber, &c., are positive taxes on labour, and cannot be justified by any right of Irish, Scotch, or Canadian landowners, or of British shipowners, to claim protection for their particular interests.

If the planters of our Colonies are ever to carry on a successful competition with foreigners in supplying foreign countries with sugar, it is absolutely necessary that these restrictions on food, lumber, &c., should be done away, or that they should be counter-vailed by continuing to tax the people of England by high duties on foreign sugar. Our present system is the height of absurdity ; first to raise the cost of producing sugar by taxing labour in the Colonies, and then to countervail the consequences of it by giving a bounty on exporting sugar, and imposing protecting duties on East Indian and foreign sugars ; that is, by taxing the British public with increased prices of sugar, to repay the taxes levied on food and lumber in the West Indies.

The duty of 8*l.* 8*s.* a cwt. on refined sugar imported into England, operates as a prohibition of refining in the Colonies for the supply of the British market ; and the bounty on refined sugar, exported from the United Kingdom, prevents any refining in the Colonies for foreign markets. If these impediments were removed, the business of refining sugar in the Colonies might be carried on to great advan-

tage, for sugar could be refined there at one-third of the expense it costs in England. This circumstance, together with the diminished expense of freight for carrying refined sugar, would admit of the price of refined sugar being reduced, so as to increase the consumption of it in England, and to secure to it a market abroad. Mr. Bryan Edwards says, that the great progress which was formerly made in the improvement of the French Colonies was chiefly owing to their being allowed to carry on the business of refining sugar.

In order to extend the market for all the different productions of the Colonies, and at the same time do what would be extremely beneficial to the public at large, particularly to the shipping interest, every article of the growth, produce, or manufacture of the Colonies should be admitted into the United Kingdom free of duty, except sugar, rum, and coffee, in the same way that the productions of Ireland are admitted into Great Britain. As a number of the West Indian productions are articles of raw materials of manufactures and trades, such a measure would be of the greatest advantage to them.

If all these measures were adopted which have just been suggested, then the principle of the law of 1825 would have full operation. There would be no obstruction in the way of the colonists turning their skill, industry, and capital to the best advantage in any manner they pleased. Instead of continually looking to Government and Parliament for relief from their distresses, they would either find out how to realize a fair profit in their present pursuits, or withdraw their capital, and place it where it could be turned to a better account.

But the benefit of these measures would not be confined to the colonists; it would extend itself in various ways to the public at large. In the first place, as the granting of a really free trade to the Colonies would be an abandonment of that part of the old colonial monopoly which secured to England the supplying of the colonies with her productions, the grounds would be laid for taking away from the Colonies the monopoly which they have of supplying the United Kingdom with sugar, and other productions. So long as England forces the Colonies to resort to her for what they have to buy, they are entitled to demand that they should be allowed exclusively to supply England with colonial products; but when we shall relieve them from all vexatious restraints, and allow them to resort to all the markets of the world, they will no longer have any claim to the monopoly of the British market. When the merchants and manufacturers of England shall be deprived of the monopoly of the Colony market, we should be bound, in justice to the public, to deprive the colonists of the monopoly of the British market.

It has always been admitted by the ablest defenders of the monopoly system, that one part of it could not be supported independently of the rest; that the two branches of the monopoly must stand or fall together. Lord Sheffield says, 'The British dominions are as much entitled to the monopoly of the markets of the British West Indies, as the latter are entitled to those of the former; and whenever that monopoly is given up, it will be the highest absurdity not to open all the British ports to foreign raw sugar*.'

* Edinburgh Review, vol. xlii., p. 301.

The member of a city, the third in rank for its trade with the

Another most important benefit that the public at large may derive from a really free colonial trade, is the payment by the Colonies of the expense incurred in supporting armies and fleets to defend them. One of the witnesses examined before the Committee of Finance, whose public situation made the evidence given by him of the highest authority on this point, said, that 'attempts have been made in all the West-India islands to induce them to contribute to the expenses of the establishments; and they have always represented that their means of doing so were crippled by the commercial arrangements of the mother-country: they have said, "If you will let us trade as we like, and collect our own custom duties, and so on, we will do it*."'

This willingness to contribute towards the defence of the Colonies on these conditions is declared by all who are interested in them. The means, therefore, of effecting a very great retrenchment in our present expenditure is entirely in the hands of the legislature, at no greater trouble than that of now doing what it was the declared intention of the law of 1825 to do, namely, establish, sincerely and thoroughly, a free colonial trade.

If the bill brought in by the late Administration, to increase the duties now payable on food and lumber imported into the West Indies, shall pass into a law,

West Indies, expressed himself on this subject as follows, in the session of 1829:—'Let the trade on the part of foreign countries with the West-India islands be opened upon payment of 5 per cent. duty on all articles imported there, and not till then would he consent to a reduction of the protecting duties on East-India and foreign sugars.' (May 25, 1829.—Mr. Bright.)

* Evidence of Lord Palmerston, p. 146.

it will add a new obstacle in the way of colonial reform. This bill shows that if the late ministers had continued in office, all the distress suffered by the planters, and all the burdens borne by the public for the Colonies, would have continued just as they now exist. The conduct of the new ministers, with respect to adopting or abandoning this measure, will be a test how far they are more capable than their predecessors of wisely directing the financial and commercial affairs of the Colonies.

Another great benefit that will be gained by wholly getting rid of the old monopoly system, will be the removing of all difficulties in the way of forming a correct judgment upon the advantages of Colonies. The prevailing opinion, that large profits are obtained through the monopoly, has always confused the question. This opinion has been held to be so completely beyond all doubt, that the great value of Colonies has been considered as not admitting of dispute; and sufficient pains have not been taken to trace by facts in what way they are valuable. Had such an examination been properly gone into, it would have been found that neither the British public nor the Colonies have ever been benefited by the monopoly; and it would also have appeared that the possession of Colonies affords no advantages which could not be obtained by commercial intercourse with independent States.

There are only three ways that Colonies can be of any advantage, 1st. in furnishing a military force; 2d. in supplying the parent state with a revenue; 3d. in affording commercial advantages.

1. Instead of furnishing a military force, the Colonies are always a great drain upon the military

resources of the country, particularly in war, when they occupy a large portion of the army and fleet in their defence. In the last war, while our own shores were threatened with invasion from Boulogne and Brest, our means of defence were greatly crippled by the number of troops and ships we were obliged to keep in the Colonies.

2. With respect to revenue, we have declared, by the Act of the 18 Geo. III., that we will not levy any taxes or duties in the Colonies except for their use.

3. As to commercial advantages, if the colonial trade were quite free, our commercial relations with the Colonies would resemble the intercourse we carry on with independent countries; and, therefore, whatever advantages we can derive from them are embraced in two questions—1st. Whether our commerce with them is more beneficial than with independent countries? 2d. Whether the capital employed in them is more beneficially employed than if employed in the United Kingdom?

With respect to the first question, it is one easily solved, because, where the employment of capital is free, the nett profit that may be obtained by the employment of it in commerce with independent countries, will always be as great as if it were employed in the colonial trade. The trade we carry on with the United States proves this.

With respect to the second question, it is necessary to trace the operations of capital when employed in the Colonies, and when employed at home. In the West India islands it feeds and clothes slaves; it pays British agents, clerks, and managers; it employs ships and sailors; and although the gross profit upon

it seems, in prosperous times, to be very high, when all the charges and risks are considered, and also the effects of competition, the nett profit is not greater than it is on capital employed at home. In point of fact, the free competition of capital makes it impossible it should be greater.

When capital is employed in the United Kingdom—for instance, on manufactures—it pays wages to English workmen, instead of buying clothes and food for slaves; it employs agents, clerks and managers; it employs ships and sailors to import raw materials, and to export the finished goods; and the rate of nett profit on it, for the reason just given, is full as high as that on capital employed in the Colonies. The incomes derived by West India proprietors from profits on their capital are spent like incomes derived from rent, and add nothing to the national wealth; but the profits made on capital employed in trades at home are added to capital, and thus promote the constant accumulation of it. It is clear, therefore, that, on the whole, the public derives no commercial advantage from the Colonies, which it might not have without them.

They do not even afford any advantage, as some persons suppose, by enlarging the field for the employment of capital. The capital which supplies commodities for the Colonies would still prepare commodities if the Colonies ceased to purchase them; and these commodities would find consumers—for every country contains within itself a market for all it can produce. There is, therefore, no advantage derived, under freedom of competition, from that part of the trade with a Colony which consists in supplying it with goods, since no more is gained by it than such

ordinary profits of stock as would be gained if no such trade existed*.

There are still means enough for employing capital with profit at home; if new means were wanted, they would be more effectually obtained by removing restrictions on trade and revising the taxes, than by increasing the productions of the Colonies.

This general reasoning, which the free principles of trade suggest, in refutation of the imaginary advantages of Colonies, is completely borne out by the experience of facts. The history of the Colonies for many years is that of a series of loss, and of the destruction of capital; and if to the many millions of private capital which have been thus wasted, were added some hundred millions that have been raised by British taxes, and spent on account of the Colonies, the total loss to the British public of wealth, which the Colonies have occasioned, would appear to be quite enormous.

The only conditions on which it can be wise and politic for us to continue to keep colonial possessions are, that the number of them should be greatly reduced; and that those which we retain should contribute the whole expense incurred in their government and defence. Even with such conditions, no advantage would be gained, now or at any other time, by the public at large, unless the planters should prosper and accumulate wealth, and thus add to the general stock of public wealth. It is in order to secure this object, that the public is particularly interested in giving to the Colonies the full benefit of that perfect system of free trade, which everything connected

* Mill's Principles of Political Economy, p. 70.

with colonial reform and retrenchment shows to be wise and politic.

Dr. Chalmers, in referring to the peace of 1763, says, 'The true objection to this peace was, not that we had retained too little, but that we had retained too much;' namely, Canada, Louisiana, Florida, Grenada, Tobago, St. Vincent, Dominica, and Senegal. 'Millions,' he adds, 'of productive capital were withdrawn from the agriculture, manufactures, and trade of Great Britain, to cultivate the ceded islands in the other hemisphere: domestic occupations were obstructed, and circulation stopped, in proportion to the stock withdrawn, to the industry enfeebled, and to the ardour turned to less salutary objects*.'

In settling the conditions of the last treaty of peace, it was most unwise to retain so many of the conquered Colonies. Trinidad, Demerara, Essequibo, and Tobago, were but little advanced in cultivation: a large transfer of capital was necessary for their cultivation, and there was little or no local revenue belonging to them.

At the close of the war, the East India Company was anxious to be allowed to have the Island of Ceylon, and it is not too late to give it up to them; but, as large sums of public money have been expended since the war in adding to its value, the Company should repay part of them, as the condition of becoming masters of this island.

As the Cape of Good Hope and the Mauritius are of no use, except for the defence of the East India Company's possessions, the Company ought to be called on to defray all the expense of their military

* Estimate, pp. 142, 143.

protection; and it is to be hoped that the opportunity which the expiration of the Charter of the Company will offer, will lead to an arrangement which will secure all these objects.

When peace was made in 1814, the English government wished to let Austria have the Ionian Islands; but France would not agree to this arrangement, and, in consequence, they were placed under the exclusive protection of Great Britain, by a treaty executed at Paris in November, 1815.

Four thousand troops composed the garrisons of these islands, in 1828, with a very numerous and extravagantly paid staff. Every kind of profusion has been carried on in creating civil employments with excessive salaries. The revenue of the islands, which is raised by a very injudicious system of taxation, amounts to about 140,000*l*. But instead of its being applied, as it was promised it should be, when these islands were taken under British protection, in paying the troops and the expenses of the Civil government, it has been squandered on salaries, and every kind of local expense that the Lord President and the Secretary of State of the Colonies have thought fit to patronise, without—as the letter of the Secretary of the Treasury before referred to states—any previous communication with the Treasury.

As there is now an established government in Greece, why should this country continue to burden itself with these islands? No reason of public policy can be urged to show they are of any kind of benefit to this country. If the opportunity of relieving the public from the great expense which these islands lead to be not now taken advantage of, it will prove that our financial affairs are still managed by the old

le of listening to interested individuals and their presentations of fallacious notions of what the true interests of the country require, and not by a correct understanding of what those interests really are.

The settlement of Sierra Leone and the military posts on the west coast of Africa should be given up. The public derives no benefit from these possessions, either in a commercial or military point of view; and with respect to the slave trade, the use they are of in contributing to put it down is so questionable, as no one can justify the waste of money and of human life which they occasion.

With respect to Canada, (including our other possessions on the continent of North America,) no case can be made out to show that we should not have every commercial advantage we are supposed to have, if it were made an independent State. Neither our manufactures, foreign commerce, nor shipping, would be injured by such a measure. On the other hand, what has the nation lost by Canada? Forty or sixty millions have already been expended; the annual charge on the British treasury is full 1,000,000*l.* a year; and we learn from the Second Report of the Committee of Finance, that a plan of ridding Canada has been for two or three years in progress, which is to cost 3,000,000*l.*

While the condition of the British West Indian colonies is one of continued distress, and with respect to their Civil government and defence, a most severe drain on the finances of the mother country, the British colony of Cuba, under a more successful management, of which freedom of trade is a main principle, is flourishing, and even a source of revenue to Spain. That this is the case will appear by the

following quotations taken from a recent description of this colony, drawn up from Humboldt's Political and Statistical Account of Cuba :—' Fortunately the liberalized system of trade in Cuba has furnished means for more effectually aiding the mother country . . . Havanna now ranks among the first commercial ports in the world . . . A considerable number of the small proprietors cultivate their properties without the aid of slaves. Men thus habituated to the climate—many of them natives—form an admirable supply of militia, and accordingly we find that they are organized throughout the island into mounted militia, these called *monteros*; and in the towns they form, as well as the free coloured people, regiments of foot militia.' . . . ' Humboldt states a remarkable fact, as to the extraordinary consumption in the island of foreign merchandize, which he determines by the excess of the quantities imported over that which is re-exported. . . . The increase of agriculture and commerce has been productive of a proportional increase of revenue; this M. Humboldt states as high as one million sterling.' ' We know that after meeting all the ordinary and extraordinary disbursements, including the maintenance of very large military and naval forces, which have been successively equipped since 1810, there has been a large surplus revenue applicable to local purposes, or to the more general objects of Spain *.'

These facts form a complete illustration founded on experience of the soundness of the reasons for the plan of colonial reform which has been suggested in this chapter.

* Foreign Quarterly Review, vol. iii., p. 400.

CHAPTER XVI.

IRELAND.

THE principal reductions which may be made in Ireland have already been mentioned. Ireland, hitherto so heavy a burden to England, will now become, if her affairs be not strangely mismanaged, a source of great financial support. Industry, and the accumulation of wealth, must have been greatly obstructed by the continued agitation of all parts of that country previous to the settling of the Catholic Question. Mr. Malthus remarks, with great force, and in terms which render his observation peculiarly applicable to Ireland, that ‘among the primary and most important causes which influence the wealth of nations, must be placed those which come under the head of politics and morals. Security of property, without a certain degree of which there will be no encouragement to individual industry, depends mainly upon the political constitution of a country, the excellence of its laws and the manner in which they are administered, and those habits which are the most favourable to regular exertions, as well as to the general rectitude of character, and are consequently most favourable to the production and maintenance of wealth, depend chiefly, upon the same causes, combined with moral and religious instruction *.’ But the law which deprived several millions of Catholics in Ireland of their civil

* Principles of Political Economy, p. 344.

rights, established that hostility to laws of all kinds which occasioned general discontent, and that series of outrages and insurrections which kept the whole country in a state of constant alarm and agitation. It placed society under such circumstances as did not admit of the existence of security of property in that complete degree which is essentially indispensable, in order that industry and capital should have their proper effects in bringing into use the natural resources of the country, and augmenting its annual productions; under such circumstances as did not admit of the forming of those habits among the people which are the most favourable to regular exertions and general rectitude of character, and consequently most favourable to the production and maintenance of wealth.

Ireland is not a poor country, and her people unemployed, because she has not had opportunities of being a rich and industrious country; but because her habits have been such, that these opportunities have been thrown away. During thirteen years, from 1802 to 1816, the demand for all her productions was so great, and the prices of them so high, with relation to the cost of production, that had it not been for the defects in her political and moral condition, she must have become a very rich and flourishing country. Had she possessed the same free and tolerant laws, and the same habits, as England, Scotland, Holland, Switzerland, and the United States, an immense accumulation of wealth would have been secured before the fall of prices which took place subsequent to 1816.

Now, however, that the main evil is removed, security of property will be established, by every sect

free from all restraint, and feeling interested in going forward to promote the due administration of laws *; this will draw forth the capital, which, in all disadvantages, exists in Ireland to a very considerable amount, and lead to a rapid progress in it. As the markets of England are open to Irish productions, and as, at the same time, the production is low in Ireland, the rate of profit is high; and therefore accumulation, with improved habits, will be very rapid.

As the duties, commercial restrictions, and vexatious custom-house regulations, which for several years after the Union continued to fetter the intercourse between Ireland and England, having been removed, the foundations are established for rendering the settling of the Catholic Question as completely successful in promoting the prosperity of Ireland, as its most zealous advocates of it have ever anticipated†.

The failure of the measure of Catholic Emancipation at this moment to produce all the beneficial results which were anticipated by its advocates, is no proof of erroneous notions having been formed respecting it; but a proof of mismanagement on the part of the executive government. Every one, nearly, of its principal acts since the passing of the Relief Bill, displays the strongest evidence of folly which the public sustains by an obstinate perseverance in the policy of keeping the government of Ireland in the hands of individuals, who have to begin to learn the state of circumstances of it, for the first time, when they find themselves intrusted with the powers of government.—In the motives of their conduct cannot be impeached, but it is impossible that they can govern the country without committing great errors.

In the year 1821, a motion was made in the House of Commons by the Author of this work, for a Committee to inquire into the commercial intercourse between Great Britain and Ireland; when he proposed the following measures: 1. The repeal of the laws of the Union protecting duties. 2. The repeal of the

Accounts are given in the Appendix, which place the fact beyond all doubt, of the great progress that

countervailing duties. 3. The placing the trade on the footing of a coasting trade. 4. The reduction of port charges. 5. The assimilation of the currency of Ireland to that of Great Britain (a). Commissioners were appointed to inquire into these measures, and on their recommendation they have all been adopted. It is worthy of remark that the great value of giving to Ireland the full benefit of the English markets, which these measures accomplished, is never noticed in the speeches and writings of those persons who, of late, have taken the lead as advocates of the interests of Ireland. This, perhaps, may be, in some degree, attributed to negligence on their part, in not having deeply studied the causes which contribute to the increase of the individual comforts and the general wealth of nations. But as the discussing of questions of political economy in Ireland seems to have taken the place of the discussing of the Catholic Question, it is not likely that this defect will be of long continuance. Every speech at public meetings, every pamphlet and every newspaper, abounds with observations on the several matters which belong to the science of political economy; such as the employment of labour, wages, population, the accumulation of capital, profits, demand and supply, production, consumption of articles of luxury, pecuniary remittances, and all things connected with the improvement of agriculture, manufactures, and commerce. The effect of this change, in the habits of the well-informed portion of society in Ireland, is already visible in the evidence given by the witnesses from Ireland, before the Poor Law Committee of last session. This evidence is very superior to that given by the same class of witnesses before any former Committee, and for the most part in strict accordance with the principles of the most approved writers on political economy. There can, therefore, be no doubt, that the energy and natural ability with which the subjects just mentioned will continue to be discussed, will gradually lead to the more severe studying in Ireland, of the science of political economy, and in the end, to the general application of it to all matters of domestic policy in that country.

(a) See Hansard's Debates, vol. v., p. 459.

Ireland has made since the Union in agriculture, manufactures, and commerce*.

It may still, however, be a long time before the condition of the labouring class will become much better than it now is, notwithstanding a great increase of capital and of employment may take place. What the Rev. Mr. Howlett says concerning the labouring class of England, in his pamphlet on the poor-laws, published in 1788, seems to be applicable to the present state of that class in Ireland. He describes the labourers of England as suffering greatly in the last century from wages not keeping pace with the price of food: the country, he observes, was advancing, but the population outstripped the demand. He says, 'there may be a constant and greatly-increasing demand for labour, and yet such may be the increase of people, and such the abridgement and facilitation of labour itself, that the price of it may make very slow, if any advances at all. This, in a great measure, seems to have been the case with us. So great has been the increase of our people, that the price of the workmanship has been little advanced, there being generally hands in abundance to perform it, and the master having, as it were, the choice of whom he should employ.'

The nett revenue now paid by Ireland is 3,700,000*l.*, but to this should be added about 300,000*l.* for duties paid in England, as foreign articles exported from thence to Ireland, making the actual revenue about 4,000,000*l.* If the population of Ireland be taken at 8,000,000, the amount paid by each individual will, on an average, be 10*s.* The revenue paid in

* See appendix, No. VI.

Great Britain is at the rate of 60*s.* a head. If the improvement of Ireland shall so far increase its wealth as to make the revenue, received from the same taxes as those which now exist, amount to one-third of what is paid in Great Britain, the contribution of Ireland to the general revenue of the United Kingdom will be greater than it now is by a sum equal to her whole present revenue.

CHAPTER XVII.

SUMMARY OF RETRENCHMENT.

HAVING now gone through the principal heads of the public expenditure, it remains only to make a summary of the reductions which have been suggested.

As the only object of this publication is to show the expediency of reducing certain taxes, and the practicability of making retrenchment, the manner and time of carrying these measures into operation is left for others to settle. It is by no means intended or expected that all that has been proposed, under the conviction of the benefit which would be conferred on the public, should or could be immediately adopted. What is stated, therefore, as practicable in the way of retrenchment, is not to be taken as the proposing of a plan for carrying into effect any hasty or crude reform, but merely as the result of a careful consideration of all the facts of the case.

The following are the reductions of expense which have been suggested in the preceding pages.

I. Linen Bounties, 200,000*l*.* Management of Debt, 270,000*l*. Lord Lieutenant of Ireland, 100,000*l*. Irish Miscellaneous Services, 150,000*l*. Slave Trade, 350,000*l*.†

* The Bounties on Fisheries ceased last April. The Bounty on Sugar exported is considered, by many very intelligent persons, to cost the country at least 100,000*l*. a year.

† The Bounty was reduced in the last session to 5*l*. for each Slave captured.

II. Under the collection of revenue, the greater part of 7 or 800,000*l.* a year, which is expended in attempting to suppress smuggling, would be saved by the proposed reduction of taxes; other expenses might be considerably reduced, so as further to save at least half a million a year; and if the system of drawbacks were abolished, half a million more would probably be saved.

III. What might be saved under the heads of the Management of the Expenditure and Civil Government, would amount to several hundred thousand pounds a year, if salaries were reduced, and the mode of conducting business revised and methodized.

IV. With respect to the military and naval expenditure, if no greater force were kept up either for the army, ordnance, or navy, than is really necessary; if the whole system of our military management of the Colonies were reformed; and if the half-pay and pensions were examined and put on a proper footing, 12 or 13,000,000*l.* a year, instead of 16,000,000*l.*, would be sufficient for this branch of the public expenditure. There are no other means but by saving here, or by laying on a property tax, of largely reducing the taxes.

V. If one million a year were applied in converting perpetual annuities into annuities for ninety-nine years, as a fixed plan of a Sinking Fund, a considerable redemption of debt would be secured, and two millions might be reduced of the present Sinking Fund—supposing the revenue so productive as to yield a surplus of 3,000,000*l.*

VI. If the measures proposed for reforming the Civil Government, finances, and trade of the Colonies, were adopted, the whole of the expense now

incurred upon the Civil Government of them, in consequence of the deficiency of the colonial revenues, might be saved.

In drawing up the foregoing general estimate of what reductions might be made in the public expenditure, it has not been intended to insist that positive proof has been produced of the practicability of effecting them; all that has been attempted in these pages, is to establish a case of presumptive proof, by reasoning on probabilities founded on those facts which are within the observation of every one—to show that no circumstances exist to justify the present expensive peace-establishment, and to show the practicability of making the proposed reductions. Such a case as this has certainly been made out; and few, therefore, should hesitate to believe that the Prime Minister of this country, if, acting in every instance with a pure spirit of public virtue and real economy, he should employ the great powers his office confers on him with competent skill, unceasing perseverance, and determined courage in carrying on in every direction the work of retrenchment, would not be able to accomplish all the reductions of expense and other reformatations which have been suggested. It is easy to foresee, that unless he fairly make an attempt to accomplish them on a very large scale indeed, the public will be disappointed and dissatisfied, and value as nothing subordinate schemes for effecting trifling improvements.

CHAPTER XVIII.

NEW TAXES.

ALTHOUGH no retrenchment of expense has been proposed in the foregoing statement, for which reasons of greater or less force have not been given, still as the several reductions could not be brought into operation for some time, it would not be right to depend on them only for the means of making good the revenue that would be lost by repealing taxes. The proper principle on which the proposed reduction of taxation and expenditure should be conducted is, that the securing of a sufficiency of revenue should never be a matter of doubt; and, therefore, it is particularly desirable that whenever a measure be taken for reducing taxes on a large scale, there should, at the same time, not only be other measures for reducing expense, but also a new tax or taxes of such a nature as to make quite certain of receiving full as much revenue as will make good all that is wanted for the public service.

In selecting a new tax of such a kind as will produce sufficient revenue to allow a very large reduction of taxes to take place, there seems to be but one opinion with respect to what tax that ought to be. Persons who hold the most opposite doctrines on the subject of our financial, commercial, and agricultural difficulties, in suggesting remedies, have made an Income Tax a part of them. Such a tax, if fixed at about one and a half or two per cent., would pro-

bably yield 3,000,000*l.* a year; for though ten per cent. in 1814 yielded not quite 14,000,000*l.*, it is reasonable to assume that the progress of national wealth in the United Kingdom since that year would render a tax of two per cent. as productive as just stated. Although the rent of land may have been diminished, the rents now received from houses built since the peace, and the dividends from money invested in docks, canals, railways, &c., must have added very considerably to the national income.

If taxes were reduced, and monopolies and protections abolished in the way they ought to be, those who would have to pay an Income Tax would not pay much more out of their incomes than they now pay for high prices arising from existing taxation and monopoly.

Mr. Huskisson made the following observations, when speaking of an Income Tax, March 18, 1830.

‘ Now, Sir, I come to another question, and I am well aware that, in arriving at it, I am treading upon tender ground. I am well aware how many prejudices I shall have to encounter, and how many views of interest, erroneous views I shall call them, I shall have to contend with. But I feel so strongly that the situation of the country requires that I should state honestly and fairly, as an independent Member of Parliament, those views and opinions which I have long entertained, that I should be unworthy of the situation which I occupy if I allowed myself to be deterred from stating, in respect to them, that which I believe to be the truth. I must say that after the best consideration which I have been able to bestow upon the subject, I still entertain strong

doubts, whether, after all this remission of taxation (to the amount of 3,800,000*l.*), there will not still remain a necessity of affording relief to those now unfructifying capitals which are so immediately and essentially the support of our productive industry. If this shall be found to be hereafter the case, such relief can only be administered by transferring the burden from that class whose capital is employed in promoting the active industry of the country, to that class of incomes which is not derived from manufactures and commerce, and which is not so immediately conducive to the maintenance and promotion of that industry*.'

What has been said in the foregoing pages concerning the means of making good the revenue which would be lost by reducing taxes, namely,—1. by increased consumption; 2. by retrenchment, and 3. by an Income Tax,—makes it clear that it is practicable to carry into effect a great part of the reform of taxation which has been proposed. If an Income Tax were imposed, and if, at the same time, government make those retrenchments which it has the power of making without any difficulty, a reduction of some millions of taxes might be attempted in the first year; and if the business of retrenchment were steadily and vigorously persevered in, a farther reduction of one or two millions of taxes might be effected in each subsequent year, till the whole plan of reform would be carried into execution†.

* Mirror of Parliament, Sess. 1830, p. 885.

† That there are other ways of imposing new taxes, appears from the following extract taken from the pamphlet of Mr. Humphreys. 'We have seen, that the stamp duties charged on real and personal estates, though about equal in amount;

If, in addition to this reform of the taxes, all monopolies and protections were abolished, the condition of every class of society, with respect to pecuniary impositions for the public service, would be greatly improved. There would be less money, to the amount of at least twenty millions a year, paid for taxes and for protecting prices; the prices of all things would be greatly reduced; the cost of production would be considerably diminished in manufactures; the rate of profit on capital would be raised; the employment of capital and labour would be greatly extended; the interests of agriculture, manufactures, and foreign commerce, would be strength-

affect totally different transactions regarding them. Thus, on the one hand, land is not charged with any duties on the following occurrences:—1. Settlements; 2. Devises; 3. Succession on intestacy, although personalty is charged to the amount of nearly 2,000,000*l.* under these different articles. On the other hand, personal estate, or at least the most important part of it in this country—namely, the Public Funds, Bank, and East India stock,—is not charged with any duties on sale, while these form an item among taxes on land amounting, after making allowances for mortgages, to about 1,800,000*l.* Let, then, each of the foregoing classes of real and personal property be charged with the stamp duties from which it is at present free, but which are borne by the other of them, and an additional revenue will be produced of about 3,500,000*l.* collected at the smallest expense with a machinery already established, and either included in the transaction, as on sales, or paid with alacrity by those who at the same instant succeed to the property.'

Mr. Humphreys further says, that some of the scales of duties on sales of land and mortgages require a more equitable adjustment; that the duties on probates and wills should be graduated by an equal per centage; and that corporations aggregate need some special provision to subject them to a charge corresponding to a succession tax of whatever description.—Pp. 12, 13.

ened and advanced; the accumulating force of acquiring new national wealth would be increased, and, if peace should continue, the sources of taxation would be so enlarged, that the practicability would be established of carrying on new wars without adding to the debt, and wholly by war taxes. In this way all financial difficulty would be got rid of.

CHAPTER XIX.

THE NATIONAL DEBT.

THE Fourth Report of the Committee of Finance contains the following account of the amount of the Funded Debt :—

Capital of Debt unredeemed	£777,476,890
Long Annuities	1,331,458
Imperial and Exchequer Annuities	67,718
Life Annuities	617,537
Annuity payable to the Bank	585,740*

As the great amount of the debt has produced a very general opinion that England cannot embark in new wars without destroying her trade and manufactures, and without so exhausting the resources of taxation as to incur the calamity of national bankruptcy, it is important to make some remarks on the funding system, by which the debt has been created, and to trace its effects on the industry, wealth, and power of the state.

It is now, while we are at peace, that it is proper to make those investigations which are necessary to enable us to form correct opinions respecting the injury which the debt has already occasioned; and respecting the probable injury which will be the result of making additions to it. This opportunity ought not to be neglected for considering these questions, and for digesting and maturing those measures which, after a full examination of the financial circumstances of the nation, may appear most fit to be adopted.

* 4th Rep. Com. Fin. 1828; App. No. 17, p. 124.

But before going into this subject, a few remarks will be made to explain what the extent of the evil is which the debt has produced.

After the capital of individuals gets into the hands of Government in the shape of a loan, it is immediately paid away in purchasing stores, provisions, or in providing the instruments and materials of war;—that is, on perishable commodities. So that, at the end of the year, or at most a few months more, 'it is turned away from serving in the function of capital to serve in that of revenue, and is spent and wasted without even the hope of any future reproduction*.'

If the capital which, from time to time, has been contributed to loans, had not been so applied, it would still be in existence, and it would have been employed in carrying on some trade, with the ordinary rate of profit; so that it would, every year, have been augmented. The debt, therefore, has not only diminished the wealth of the nation, by the actual amount of the capital subscribed to it, but by the amount also of the accumulation of new capital, which would have followed from the lost capital being productively employed.

This is the great evil which has arisen from the funding system; and had it not been for the wonderful energies of the country in accumulating new capital to replace the immense amount that has been extinguished, poverty and ruin must have been the result†.

* Wealth of Nations, vol. iv. p. 30. Mr. M'Culloch's edit.

† 'The increased exertion and parsimony which were produced by the taxes during the war, make it extremely doubtful whether the capital of the country would have been materially greater than it is, had the general tranquillity been maintained from 1793 to the present time.'—See Wealth of Nations, vol. ii. p. 180, note of the Editor.

The next circumstance to be noticed, as arising from the debt, is the taxation which becomes indispensable, in order to provide the interest payable upon it.

Mr. Ricardo, in his work on the Principles of Political Economy, makes the following remarks upon the expediency of maintaining, in this respect, the credit and character of the nation. He says, 'Justice and good faith demand that the interest of the national debt should continue to be paid, and that those who have advanced their capitals for the general benefit, should not be required to forego their equitable claims, on the plea of expediency. But, independently of this consideration, it is by no means certain that political utility would gain anything by the sacrifice of political integrity; it does by no means follow, that the party exonerated from the payment of the interest of the national debt, would employ it more productively than those to whom indisputably it is due. By cancelling the national debt, one man's income might be raised from 1000*l.* to 1500*l.*, but another man's would be lowered from 1500*l.* to 1000*l.* These two men's income now amount to 2500*l.*,—they would amount to no more.' Mr. Ricardo further says, 'It is error and delusion to suppose, that a real national difficulty could be removed, by shifting it from the shoulders of one class of the community, who justly ought to bear it, to the shoulders of another class, who, upon every principle of equity, ought to bear no more than their share*.'

The annual charge for the debt is 28,372,142*l.*†
The raising of this sum by taxes has quite a different

* 3d Edition, p. 285.

† 4th Rep. Com. Fin., App. No. 17, p. 125.

effect upon the national wealth from that which has been explained to be the effect of loans. In the case of taxes laid on for paying interest, instead of capital being contributed, which is spent and lost, a portion of the revenue or income of one set of persons is taken, and paid over to another set, in the shape of dividends. There is, therefore, no positive diminution of the national wealth occasioned by this operation; and the paying of 28,000,000*l.* a year in dividends is, in point of fact, a transfer of so much money from the pockets of one part of the public into the pockets of another part of it; so, on the other hand, no public benefit would be derived by a forcible reduction of the dividends. And if the taxes for paying the dividends did not fall on the materials of industry, on manufactures, or on food, the principle injury they would occasion would consist in the expense and vexation attending the collecting of them. As a large amount, however, of the existing taxes is of this description, the debt is justly considered as a heavy burden on the industry of the country.

If the facility with which money may be obtained were the only circumstance to be attended to, there is no question that the borrowing system is the best. But other considerations should not be overlooked. Those who are the advocates of this system seem not to have taken any very comprehensive view of its different bearings and incidents. They ought, however, to extend their observations to the remote effects of it, and trace its permanent and ultimate influence. Our present situation, in consequence of the extent to which taxation has been carried, for providing the interest of the debt, ought to remove all doubts concerning its destructive character: for we certainly are

less able than we ought to be to resist whatever attacks may be made on our freedom and independence, as well as to interfere with decisive effect in defence of the liberties of others*.

On the other hand, the public derives some advantage from the debt, for it serves to promote the accumulation of capital by affording, with very little trouble or expense, the opportunity of investing money in stock with the certainty of receiving the interest upon it on a fixed day, and with the power of getting immediate possession of the principal whenever it may be wanted; but a fourth or a fifth part of our debt would be quite large enough for this purpose†.

Although the immense efforts that have been successfully made in the last forty years to extend industry and increase production, particularly by the use of machinery, have in a great measure counteracted the evils of the funding system—in the long run, if the expenses of future wars be provided by loans, and if each war add some hundred of millions to the debt, and some ten or fifteen millions of per-

* See note, *Wealth of Nations*, vol. iv., p. 561, &c.

† The progress of the accumulation of capital by means of the debt, would be considerably facilitated by following the example of France in affording means of purchasing stock throughout the interior of the United Kingdom. 'In 1819 auxiliary *Grands Livres* (called *Petits Grands Livres*) were opened in the provinces, and by familiarizing the people with the subject, and facilitating the means of investing and drawing out their money, added greatly to the demand for public securities, which was still farther increased by reducing, in 1822, the minimum of an investment from fifty livres to ten, and giving various facilities for transfer and receipt of dividends in these small accounts. This was, in fact, establishing saving banks on government security.'—*Foreign Quarterly Review*, No. 14, p. 418.

manent taxes to those we now have, no new efforts to extend industry and production will be able to counteract the effects of the kind of taxes which will, under such circumstances, be imposed. There must be a limit somewhere to taxation, beyond which, if it be carried, national decay will follow; and surely a debt of nearly 800,000,000*l.*, requiring 28,000,000*l.* of taxes for interest, must have brought the country a long way in the course of approximating to that limit.

CHAPTER XX.

FUTURE WAR-EXPENDITURE.

SEEING what the amount of the debt is, or rather of the taxes for paying the interest on it, and what the consequences will be of new loans, the only conclusion to be come to on the whole case is, that the security and stability of the British empire depend on so managing the finances, that the whole expense of future wars may be provided for by war-taxes.

In order to accomplish this, the principal measure to be adopted is to reduce the peace-establishment; for if three, four, or more millions were reduced, these would be so many available millions in the possession of the public as resources for war-expenditure.

With respect to the practicability of providing for war-expenditure, by war-taxes, if the reforms with respect to taxation and retrenchment, which have been proposed, were only in part adopted, the country would certainly be in a state to pay, within the year, all the expenses of a war conducted with proper economy.

The great expense which has been incurred, during the peace, upon the Army, Navy, and Ordnance, and the efficient manner in which the money has been applied in placing these services in a high state of preparation for war, should enable us to go to war without a very great additional expense.

There is now expended about 16,000,000*l.* annually on the Army, Navy, and Ordnance, of which

11,000,000*l.* is effective expenditure. In looking back to the annual expenditure in the last war, it appears that in 1798, when our fleets and armies were very numerous, and actively employed, the war-expenditure may be taken at 23,000,000*l.* If, then, 30,000,000*l.* should be the annual expenditure in a new war, 19,000,000*l.* would be wanting in addition to the 11,000,000*l.* now expended.

As the Property Tax, and the half of the Assessed Taxes which have been repealed, yielded a revenue of 18,000,000*l.*, if no more than 19,000,000*l.* were required in addition to our present expenditure, there ought to be no difficulty in raising it; for a Property-Tax of ten per cent., throughout the United Kingdom, should now yield a much larger revenue than it did in 1815, in consequence of the increased wealth of the nation since that time, notwithstanding the reduction of rents which has taken place.

If an Income Tax of ten per cent. should not produce sufficient revenue for all the war-expenditure, it would be much better to make it twelve, or even fifteen per cent., than to raise money by loans, or to re-impose the high assessed taxes which were levied last war; for these would interfere with trade and industry much more than a higher rate of Income Tax.

As an Income Tax would chiefly fall on rent, tithes, interest money, and dividends, the large revenue which it would yield, from the moment it was imposed, would not be accompanied by any shock to industry; it would produce no interruption to the usual operations of manufactures and trade; it would not diminish the amount of capital employed on them, nor of the wages paid to the workmen; nor would it have any influence in raising the prices of goods;

and, consequently, it could not much diminish the market for them. There is not, in point of fact, any foundation for the opinion which some persons are now known to maintain, that the laying on of a large amount of war-taxes would produce an enormous derangement of industry, and that war-taxation would throw the country into more difficulty than loans. The heavy war-taxes of 1798 produced no such derangement or difficulty.

But, in order to carry into effect a plan for avoiding the necessity of having recourse to loans in a new war, with any chance of success, some preparation is indispensable while we are in a state of peace. In the first place, a moderate Income Tax should be proposed, as has already been suggested, as a foundation to raise, in the first year of war, a full year's produce at an increased percentage; for, if no preparation be made, when war shall happen, everything will be in confusion, and all money matters under great embarrassment. There will be no time for deliberation; everything will be done in a hurry; every kind of expedient will be adopted that promises the means of overcoming the difficulty of the moment; and as the raising of money by loans will appear to invest the war of its chief privations and hardships, this will be, in all probability, under such circumstances, the course adopted.

Another indispensable measure of preparation for conducting the finances during war without loans, is the getting rid of the greater part of the unfunded debt.

The amount of Exchequer Bills issued and unprovided for is about 25,000,000*l*.

The only advantage the public derives from having

so much of its debt due upon Exchequer Bills, consists in the interest on them being lower than the interest would be on the same sum, if converted into stock. The annual saving may be estimated at 300,000*l*. But against this advantage, the following disadvantages are to be set:—

1. Whenever public or commercial credit receives a shock, Exchequer Bills come to a discount, and payments may be made in them to Government for taxes, or other purposes, just at the time when the revenue is most likely to be deficient. In the week ending September 4, 1830, the premium fell from 70*s*. to 50*s*., and it is now (Dec. 1830) at from 17*s*. to 19*s*.

2. The existence of a large unfunded debt at the commencement of a war, would deprive the Government of the advantage of being able to raise money on Exchequer Bills until the war-taxes should become productive; or, in case of a loan being unavoidable, it would take from the Government the only resource by which combinations of loan-contractors can be defeated.

3. As the Government deal chiefly with the Bank of England in disposing of Exchequer Bills, the capital of the Bank is vested in them to a very large amount, instead of being employed in discounts, and thus kept at the command of the Bank, so as to be available whenever a run may take place for gold. As long as this is the case, the currency is not settled or safe, nor the public free from being exposed to the evil of a renewed suspension of cash-payments.

For these reasons, therefore, the loss in interest which would be incurred by funding the greater part of the unfunded debt, would be amply compensated

by doing away with these very great disadvantages, which are the consequences of it, and which expose the country to suffer much larger losses.

The experience of what took place with respect to loans and war-taxes in the last war, affords the strongest reasons for inducing Parliament to come to a determination to carry the principle of war-taxes to the utmost limit in a new war, sooner than raise money by loans.

A Treasury Account that was laid before the Committee of Finance, contains the facts on which this policy may be justified*. In this account there is a column, No. 3, which shews what the expenditure was in each year from 1792 to 1816, exclusive of any charge for Sinking Fund on the debt as it existed in 1792; and also exclusive of every charge on any debt contracted subsequent to 1792. So that this expenditure is what would have taken place as the expenditure of the war, if, in 1793, the Sinking Fund had been discontinued, and if no loans had been made subsequent to 1792.

Another column of this account, No. 4, has the nett revenue yielded by taxes that was paid into the Treasury in each year from 1792 to 1816.

This account shows, by a comparison of the total expenditure during the wars of 1793 and 1803, (exclusive of interest on loans borrowed subsequently to 1792, and of payments on account of the Sinking Fund,) with the total revenue paid into the Exchequer, that the excess of expenditure was no more than 172,000,000*l.*, although 509,000,000*l.* in money were borrowed†—so that the difference between 172

* See Appendix, No. IV.

† Dr. Hamilton, p. 246, 3d ed.

and 509 millions was expended in paying the interest on the loans raised subsequently to 1792, and in paying the Sinking Fund; both which drains of treasure would have been prevented if war-taxes had been imposed in 1793.

The great sums of revenue raised by war-taxes during the war, place it almost beyond a doubt, that if an Income Tax of five per cent. had been imposed at the commencement of it, and if its rate per cent. had been increased, and if such other war-taxes had been laid on as were actually laid on, according as the expenses of the war increased, the whole expenditure of the wars of 1793 and 1803 might have been provided in this way without having recourse to loans.

The average war-expenses for the first five years of the war was about 20,000,000*l*. When, however, it appears that the ordinary taxes, with an Income Tax of five per cent. and other war-taxes, produced, in 1799, 19,700,000*l*. more than the total peace-expenditure of 1790*, it is evident that the whole of this excess might have been obtained by war-taxes.

* According to the Report of a Committee of the House of Commons on the Public Income and Expenditure in 1791, the following was the amount of the Expenditure in 1790:—

Interest and Charges of the Debt	£10,317,972
Unfunded Debt	260,000
Civil List	898,000
Other Charges on the Consolidated Fund	105,385
Navy	2,000,000
Army, including Militia	1,844,153
Ordnance	375,000
Miscellaneous Services	168,668

15,969,178

The nett Revenue paid into the Exchequer }
 in 1799 (See Appendix, No. IV.) was }

£19,633,366

With respect to the war of 1803, it can be made appear by the account in the Appendix, that the revenue actually paid into the Exchequer only fell short by 23,000,000*l.* of the whole expenditure of 808,500,000*l.* in that war*.

The great mistake committed by Mr. Pitt, was postponing, till 1798, the plan of war-taxes. The paying of the whole expense of the war by this plan, by that time became a much more difficult task to accomplish than it was in 1793; because, in the interval of five years between 1792 and 1798, 110 millions (in money) had been borrowed, and taxes to the amount of 5,700,000*l.*† had been laid on and permanently mortgaged for paying the interest on this new debt‡.

What has now been stated with respect to preparing for going to war, shows that, if preparations for war are not to be confined to soldiers and sailors, but extended to matters of finance, and the means of paying for armies and fleets, no time should be lost in adopting the following measures:—

1st. Such a revision and reform of taxes, and of commercial regulations, as shall remove all existing obstructions in the way of the extension of industry, and of the accumulation of national wealth; so that the sources of war-taxes may be increased as much as possible.

2ndly. Such a revision and reform of the public expenditure as shall carry a strict and rigid principle of retrenchment into every part of it, and reduce the peace-establishment to the lowest point consistent with the public service.

* See Appendix, No. IV., Columns No. 3 and 4.

† Dr. Hamilton, 3d ed. p. 320.

‡ Ib. p. 246.

3rdly. The imposing of an Income Tax of $1\frac{1}{2}$ or 2 per cent., in order that one of 10 or 12 per cent. may be brought into full operation the moment a war becomes inevitable.

4thly. The funding of at least two-thirds of the unfunded debt, according as opportunities for doing so, without injury to public credit, present themselves.

These are all measures obviously necessary to allow the natural capacity of the nation to meet, in the most effectual manner, whatever difficulties may occur. The adopting of them cannot but be attended with every kind of advantage in peace, as well as in war; and the postponing of them will be nothing short of exposing the British Empire to the most formidable difficulties, and the greatest disasters.

CHAPTER XXI.

LOANS IN NOMINAL CAPITAL.

THE loans raised prior to the war of 1793 were obtained for the most part on stock of the same amount as the sums lent, occasionally with a small bonus arising from profits of lotteries, or of a small terminable annuity*. But, in 1793, Mr. Pitt introduced two alterations in the plan of borrowing: 1st, That of borrowing in a nominal capital. 2dly, That of receiving biddings for loans from loan-contractors. Since that time nearly all loans have been made in 3 per cent. stock. These changes have proved very injurious, in consequence of their having prevented the public from taking advantage of the fall of interest on money in diminishing the charge on the national debt.

If it were the duty of a finance-minister to raise loans at the lowest possible interest for which money could be procured, he would be right in borrowing in a 3 per cent. stock, or even in one of a lower price. But other circumstances of serious importance should be attended to; for experience has fully established the fact, that whatever may, on the one hand, be gained by borrowing at the lowest rate of interest at the time of making a loan, will, on the other, fall very far short of compensating the public for the loss which will follow, from not having the power to pay off the principal in peace, when the rate of

* Dr. Hamilton, p. 245, 3d edition.

interest shall fall. It is now evident, that the gain which arose from savings of interest during the war, is but very small in comparison with what the loss has been from not being able to take advantage of the fall in the interest of money since the peace. If the millions of money which were borrowed between 1792 and 1816 had been borrowed in stock bearing 5, 6, or 7 per cent. according to the rate which the circumstances of the time of borrowing made unavoidable, the public would have since been able to reduce the charge 1, 2, or 3 per cent. on the amount of the sums borrowed, in consequence of the reduced rate of interest on money. For instance, if the loan of 1798 had been borrowed in stock bearing 7*l.* 4*s.* per cent. (the interest at that time on 5 per cent. stock,) it might have been paid off in 1801, when the 5 per cents. rose to 93, and the interest reduced to 5*l.* 7*s.* 4*d.* per cent.; and this rate of interest might have been still further reduced as the price of the funds rose. By making the loan of 1798 in 3 per cent. stock, 6*l.* 5*s.* per cent. has been and must still be paid for it.

It has been usual to suppose that the higher rate of interest which the 5 per cent. stock bore above that of the 3 per cent. stock, during the war, was a justification for raising loans in the latter stock: but a reference to the actual prices of these stocks, from 1792 to 1803, will show that the annual average excess of interest on 5 per cent. stock was no more than 12*s.* 6*d.* per cent.; and as the largeness of the sum of which any particular stock consists has a considerable effect in bringing down the value of it, in consequence of the greater quantity of it that will be in the market for sale, had the loans been all made in

this stock, this exceeding of interest would certainly have been still less*.

The case in which the disadvantage of borrowing in a nominal capital at a low rate of interest is the most striking, is when funds can be provided for paying off the loans so borrowed; and to show this, it is necessary only to refer to the loan made in 1798, when 34,000,000*l.* of 3 per cent. stock were given for 17,000,000*l.* in money: for if this loan was now to be redeemed, it would be necessary to pay 84*l.* for every 50*l.* which was actually received. The debt created between 1775 and 1816, amounted in money to 417,851,817*l.* The capital that was funded amounted to 589,086,226*l.* Supposing, therefore, the 3 per cent. stock were to be at par, and that this debt were then to be redeemed, the public would sustain a loss of 171,234,449*l.* †

	3 per Cent. Interest.			5 per Cent. Interest.			Difference.	
	£.	s.	d.	£.	s.	d.	s.	d.
* 1793 . 72	3	17	11	. . 106	4	14	0	. 16 1
1794 . 70	4	5	8	. . 101	4	18	11	. 13 3
1795 . 83	4	15	2	. . 97	5	2	11	. 7 9
1796 . 93	4	7	11	. . 100	5	0	0	. 13 1
1797 . 54	5	11	1	. . 81	6	3	4	. 12 3
1798 . 48	6	5	0	. . 69	7	4	0	. 19 0
1799 . 53	5	13	2	. . 81	6	3	4	. 10 2
1800 . 61	4	18	2	. . 90	5	11	1	. 12 11
1801 . 60	5	0	0	. . 93	5	7	4	. 7 4
1802 . 68	4	8	2	. . 98	5	1	10	. 13 8
							10)125	6
							12	6

The prices of the 3 and 5 per cent. stocks are those in the first week of January in each year, and have been taken from a Table in Sir John Sinclair's History of the Revenue, vol. ii., p. 28. The rates of interest have been taken from Fairman on Stocks.

† Dr. Hamilton, p. 246, 3d edition.

Although the system of borrowing on an advance of capital at a low nominal interest is now universally allowed to be wrong, an opinion prevails that Government could not obtain loans of large amount in any other way ; but if the motives which induce persons to lend money are examined, there will appear to be no foundation for this opinion.

When private individuals are the parties, four things are requisite in order to effect a loan. 1st. A party wishing to borrow. 2d. The solvency of the party. 3d. A readiness to pay the market rate of interest ; and, 4th. A party possessed of money, by which he seeks to obtain a revenue by this rate of interest being secured to him. When these four circumstances occur, a loan takes place as a matter of course, because it is for the mutual benefit of both parties that it should take place.

When Government is the borrowing party, as the question of solvency is at once settled, as the security given for the loan can at all times be converted into money, and as the interest is always something more than the market-rate, Government, instead of being compelled to borrow in this or that stock, ought to be able to choose its own arrangement for carrying into effect what is the real object of the lenders, though not that of the contractors, namely, the obtaining of good and well-secured interest for their money.

Although this conclusion is so self-evident, it is practically true that, for some reason or other, the loan-contractors have had their own way, in having nearly all modern loans made in low 3 per cent. stock. The reason given by persons who have experience in these matters, is, that the taste of the public is for lending in a low-priced stock, and that the loan-con-

tractors are governed by it ; but this is not a true statement of the case, for the loan-contractors are governed by what is for their own peculiar benefit in making a loan, and not by the taste or interest of the subscribers to it, whom they represent ; and it will be found, upon looking deeper into the matter, that the trammels in which Government has been placed are owing to the change which was made by Mr. Pitt, in 1793, in the manner of raising loans, by which loan-contractors were first made parties to the business.

The manner of transacting loans prior to 1793 was by open subscription at the Bank of England. Terms were proposed by Government, and these were arranged so as to afford the subscribers a small additional rate of interest above the market-rate ; and the subscription was generally filled in a short time*.

In 1793, Mr. Pitt introduced the plan which has since been regularly acted upon ; namely, that of the Chancellor of the Exchequer fixing the funds in which the loan is to be made, and giving public intimation that he is ready, on a certain day, to receive offers, and assign the loan to the party who may be willing to propose the lowest terms. The consequence of this course of proceeding has necessarily been, that one individual, or one banking or mercantile firm, has become the representative of a body of subscribers willing to take the loan on certain conditions, arranged among themselves ; but the individuals making the offers have had not only the interests of the subscribers to their lists to attend to, but their own special interests as contractors : these have sprung up from their subscribing large sums, with,

* Dr. Hamilton, p. 64, 1st edition.

however, no intention of paying them, but wholly with the view of making a profit by selling their new stock immediately after they are declared to have got the loan.

Under these circumstances, it becomes the interest of the contractors to deal in 3 per cent. stock in preference to any other, because, in consequence of its large amount in the Bank-books, it is always more marketable; and hence it is, that whatever may be the competition among these contractors, with respect to the rate of interest for which they are willing to make a loan, there is always a combination among them, founded on their mutual interests, to force Government to make it in a low-priced stock.

This scheme of raising loans by dealing with loan-contractors, adopted by Mr. Pitt in 1793, was the result of the ingenious reasoning of great monied men, plausibly impressed upon him to lead him into a plan for securing to themselves great gains; and it is an additional instance of their ingenuity in advancing their own interests at the expense of the public, to say that, in requiring loans to be made in 3 per cent. stock, they are governed by the taste of the public for lending their money in a low-priced stock. The truth is, that those who are willing to lend their money to Government have no other object but to obtain a good rate of interest; and that, if they were allowed to subscribe to loans as formerly, the Government would be able, as formerly, to obtain loans on favourable terms, as to the rate of interest, for stock of the same denomination as that of the money actually lent.

This conclusion is borne out by the experience of the effects of the old mode of transacting loans; for,

notwithstanding they were almost all made from 1735 to the end of the American war, in real capital, the rate of interest seldom exceeded that which the price of the funds indicated as the market-rate of money.

The loans raised in the seven years' war amounted to 53,000,000*l.*, and the capital that was funded amounted to 54,230,000*l.** The loans raised in the American war amounted to 91,763,842*l.*; and the capital that was funded amounted to 115,267,993*l.*†

The history of the finances of this country since 1793, presents several instances of enormous loss, occasioned by mismanagement. A great many millions have been wasted in the following ways:— First, by the Sinking Fund of Mr. Pitt; secondly, by raising loans in nominal capital; thirdly, by the Dead Weight Loan; fourthly, by bad bargains for funding Exchequer Bills; and, fifthly, by the Life Annuity scheme. No country has ever paid more dearly for the ignorance of its legislators in those things which are taught by the science of political economy; for it is to pure ignorance, and not to any improper motives, that this immense loss of public property is to be attributed. Fortunately the force of common sense is contributing to the rapid extension of this science, in defiance of all the attempts of interested or prejudiced individuals to decry it; and we may look forward to great practical relief from existing burdens and obstructions in finance and trade as the certain effect of its progress.

* Dr. Hamilton, p. 169, 1st edition.

† p. 246, 3d edition.

CHAPTER XXII.

TERMINABLE ANNUITIES.

THE making of loans in Terminable Annuities has this great advantage over all other plans, that the extinction of each loan is secured for a very moderate annual charge. By this plan, time does that necessarily for the public, which, if left to Sinking Fund schemes, might possibly never be done.

Although this plan of borrowing is accompanied with a higher rate of annual charge on the sum borrowed, than is necessary when borrowing in a perpetual annuity, this may be made very light by granting the annuity for a long period. The following extract from Dr. Price's work on Annuities, fully explains the advantage of borrowing in Terminable Annuities, over the practice he refers to, as commonly adopted: 'It is obvious that accumulating debt so rapidly, and mortgaging posterity for eternity, in order to pay the interest of it, must, in the end, prove destructive. Rather than go on in this way, it is absolutely necessary that no money should be borrowed, except in annuities which are to terminate within a given period. Were this practised, there would be a limit beyond which the national debt could not be increased, and time would do that necessarily for the public, which, if trusted to the conductors of its affairs, would never be done. I am sensible, indeed, that the present burdens of the state would, in this case, be increased, in consequence of

the greater present interest which would be necessary to be given for money ; but I do not consider this as an objection of any weight : for let an annuity be for one hundred years, such an annuity is, to the present views of man, nearly the same with an annuity for ever ; and it is also nearly the same in calculation ; its value at four per cent. being twenty-four and a half year's purchase, and therefore only half a year's purchase less than the value of a perpetual annuity. Supposing, therefore, the public able to borrow money at four per cent. on annuities for ever, it ought not to give above 1*s.* 7*d.* per cent. more for money borrowed for one hundred years. But should it be obliged to give a quarter, or a half per cent. more, the additional burden derived from hence would not be such as could be very sensibly felt, and the advantages arising from the necessary annihilation of the public debt by time, would abundantly overbalance them*.

If all the loans which have been raised since the beginning of the war of 1739, had been borrowed in annuities for ninety-nine years, in eight years from this time the extinction of them would commence, and in eighty-four years the whole debt incurred, up to 1815, would be extinguished ; more need not be said to prove the expediency of borrowing in Terminable Annuities.

The objection that is made to raising money by this plan is the same as that made to borrowing in stocks of real capital, namely, a supposed unwillingness on the part of the public to lend money in any but a low-priced perpetual stock. This has been shown to be an objection resting on no solid founda-

* Dr. Price on Annuities, vol. i., p. 273.

tion; and it is quite certain that if Government wished to raise loans on Terminable Annuities, it would be sure of obtaining them, (after, perhaps, some difficulty in counteracting the schemes and combinations which old loan-contractors would at first enter into to thwart it,) by having an open subscription, and offering a proper rate of interest, and by not being checked by the failure of the first attempts.

The mere statement of the operation of the act of 1829, for enabling the Commissioners of the Sinking Fund to give in exchange Terminable Annuities for money or stock, proves the correctness of these observations. From the 23d of Nov. 1829 to Dec. 18, 1830, the progress of the Terminable Annuities has been as follows:—

For Annuities for Terms of Years.

	£.	s.	d.
Money actually paid	1,856,435	13	6
Money value of stock transferred	8,183,589	9	2
	<hr/>		
	£10,040,025	2	8

For Life Annuities.

	£.	s.	d.
Money taken	380,162	10	3
Money value of stock	432,957	10	11
	<hr/>		
	813,120	1	2
Add as above	10,040,025	2	8
	<hr/>		
Total	£10,853,145	3	10

It is by making a proper use of Terminable Annuities, that the most easy and, at the same time, the most effectual means can be secured of redeeming a considerable part of the debt; and, therefore, if any

Sinking Fund be kept up, the whole of it should be applied in commuting some of the annuities for ever, of which the debt consists, into Long Annuities*.

With respect to getting rid of the present great amount of unfunded debt, nothing would be more for the public advantage than paying it off gradually by giving Long Annuities for Exchequer Bills, instead of funding them in 3 per cent. stock.

* See the Speeches of the Author in 1823, in the House of Commons, for an explanation of the operation of terminable annuities in redeeming debt.—Hansard's Debates, vol. viii., pp. 536, 548; and see Appendix, No. V.

CHAPTER XXIII.

ACCUMULATION OF CAPITAL.

THE power possessed by this country, and at all times in full activity, of annually accumulating several millions of new capital, is that peculiar property which has brought it, in defiance of all kinds of difficulties, to its present state of abundant wealth, and which will probably lead to such a further increase of wealth, as will make what now seem to be circumstances of depression and decline, when looked back upon some years hence, appear to be nothing more than groundless and frivolous apprehensions.

It has been shown in the preceding pages, 1st. That it was this power of accumulation which carried the country successfully through the financial efforts of the last war. 2dly. That since the war it has been greatly extended. 3dly. That, by adding to the national wealth, it has greatly lightened the pressure of taxation. And 4thly, it has been shown, that by taking proper measures for removing all obstructions in the way of its further extension, and for promoting its extension, the country will be in such a condition, as to wealth, that provision may be made by war-taxes for the whole expenses of future wars.

Although a great many circumstances have been pointed out in considerable detail, that are great obstructions in the way of the accumulation of capital—such as the taxes on materials, on manufactures, and

on food; the protecting system, and the excessive taxes on some principal articles of consumption—there are, besides, other parts of our commercial system, which are extremely injurious in diminishing the employment of capital and labour, and which ought to be removed: for instance, the protection given to the shipping interest*; the usury laws; the monopoly of the East India Company; the Bank monopoly; and the prohibition of the exportation of machinery.

Each of these measures prevents the capital, labour, and skill of the nation, from being as productive as they would be, if they could be freely employed. But the manner in which this effect is occasioned has been so fully explained in numerous works which have recently been published, that it would be merely to repeat what they contain to say

* The shipping interest is protected in the following ways:

1. By prohibiting the use of foreign-built ships, 6 Geo. IV. c. 110, § 2 and 25; and by preventing any ship from continuing to enjoy the privilege of a British ship, after the same shall have been repaired in a foreign country, if the repairs exceed the sum of 20*l.* a ton. 6 Geo. IV. c. 189, § 6.

2. By a duty of 4*l.* 15*s.* a cwt. on foreign-dressed hemp, and a duty of only 4*s.* 8*d.* on undressed hemp.

3. By preventing more than 50,000 tons of coals, culm, and cinders, from being brought to London by inland navigation. 45 Geo. III. c. 128.

4. By a duty of 2*l.* 15*s.* a load on European timber, and a duty of 10*s.* a load on American timber.

5. By a duty of 8*l.* 8*s.* a cwt. on refined sugar when imported.

6. By duties on food and lumber imported from the United States into the West Indies.

7. By preventing a considerable number of articles from being imported, called enumerated goods, except in British vessels, and by those provisions in the navigation laws which allow none but British vessels in the Coasting and Colonial trades.

more upon the subject*. The vast importance of getting rid of every kind of impediment in the way of the accumulation of capital, points out the necessity of losing no opportunity of removing all obstructions.

A review of all that has been suggested to be done to place the finances and industry of the country on a proper footing, exhibits the consolatory fact, that it may be effected without any difficulty beyond that of having to contend against the importunities of those persons who are interested in the monopoly and regulating system; for there is nothing wrong in the system which may not be set right by the mere repeal of erroneous legislative enactment, and, therefore, that what is wanted is to undo what has been badly done. 'If every law of regulation, either of our internal or external trade, were repealed, with the exception of those which are necessary for the collection of the revenue, it would be an undoubted benefit to commerce as well as to the country at large.'†

The statements in these pages which show the increase of the quantity of foreign manufactures imported since 1825, the supposed era of free trade; what the state is of the colonial trade, and what the exi-

* See the following works—Bentham on Usury, the Edinburgh Review, vol. xxvii., p. 339, and the Report of the Committee of the House of Commons on the Usury Laws.—'The Trade and Colonization in India.'—'The Chinese Monopoly Examined,' by Mr. Crawford.—The Reports of the Committee of the House of Commons, Session 1830.—'Objections on Paper Money, &c.,' by Sir Henry Parnell, Bt.—Report of Select Committee of the House of Commons on the Exportation of Machinery, Session 1825.

† Pamphlet on the Orders in Council, 1808, by A. B. Esq.

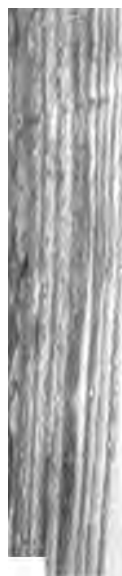
restrictions are on shipping and navigation, when coupled with the actual state of the banking trade, of the trade with India, and of the usury laws,—place beyond all doubt the fact, that nothing can be more utterly groundless than the common notion that the changes, in 1825, of our commercial laws, established free trade. The arguments and conclusions, therefore, of those persons who so confidently maintain that the nation has been ruined by free trade, are quite worthless, and the evils which exist must be traced to some other cause. Those individuals who so much fear a system of free trade, instead of assuming it to be wrong, should attempt to refute the arguments which are advanced to show that free trade affords the most extensive employment of capital and labour, and thus contributes to the greatest possible amount of annual productions, and to the most rapid accumulation of national wealth. The advocates of it desire to have its merits decided by the practical utility of the principle, as illustrated by experience; and they fearlessly refer to the facts belonging to every branch of trade, and to all experience, for the confirmation of the soundness of their doctrines.

If once men were allowed to take their own way, they would very soon, to the great advantage of society, undeceive the world of the error of restricting trade, and show that the passage of merchandise from one state to another ought to be as free as air and water. Every country should be as a general and common fair for the sale of goods, and the individual or nation which makes the best commodity should find the greatest advantage. The distance and expense of carriage are sufficient reasons for any nation's preferring its own goods to those of others, and when

these obstacles cease, the stranger is professedly our own countryman, otherwise domestic is injured instead of being favoured. For these trade claims liberty, instead of those protection which it has been discouraged.

Happily, the time, if not yet arrived, is approaching, when the desire to reduce the principle of trade to a system of legislative superintendence will be placed in the rank of other gone-by ideas. The removal of obstacles is all that is required of legislature for the success of trade. It asks not from Government but equal protection to all, the discouragement of monopoly, and a fixed value of money. Restraints, regulation, inspection, no success. All that is wanted is to let loose commercial restriction, protection, and monopoly means the country has within itself by force of individual exertion of protecting and promoting interests, to secure its future career in all public prosperity.

NOTES AND APPENDIX.



N O T E S.

NOTE A.

OBSERVATIONS ON THE COMMERCIAL INTER-COURSE BETWEEN FRANCE AND ENGLAND*.

If the future commercial legislation of France and England is guided by those principles which the science of political economy points out, the following are the measures which should be taken to place this intercourse on a basis of mutual advantage.

The explanation of these principles will be given after making a brief statement of what those measures are.

Each nation should begin by wholly abolishing their laws (or tariffs), as they now exist, for imposing customs' duties.

Each nation, in making a new tariff, should proceed strictly on the principle of consulting only its own interest, and without in any degree making the details of the tariff matter of diplomatic negotiation or reciprocal arrangement.

This is a most important preliminary step, not only because it is right in itself with reference to sound legislation, but because it will remove the possibility of the suspicion of either party being influenced by selfishness or prejudice.

There are three fundamental rules on which the tariffs should be arranged:—

- 1st. All foreign articles which consist of materials for the operations of industry, to be free.
- 2nd. All foreign articles which are necessities of life, to be free.
- 3rd. None but those foreign articles which are luxuries, to be made subject to duty.

* These Observations were recently written, and published at Paris in French, in order [to point out the principles on which the Commissioners named by the Governments of France and England to examine the Customs' duties should decide upon the new settlement of them.

The following observations will explain the grounds on which these rules seem to be worthy of the profound consideration of those persons in whose hands the making of laws on this most important affair is confided.

It is proposed wholly to repeal the existing tariffs, because the defects in them are so numerous that it would be impossible to remedy them in any other way; and further, because, by taking this course, the best opportunity will be afforded of introducing reason and sound principles in the place of those erroneous theories about trade and manufactures, on which the present tariffs were formed.

It is proposed that each nation shall prepare its own tariff, on the principle of consulting only its own interest, without any negotiation, or reference to reciprocal arrangements; that is, without requiring the reduction of a duty in one country, as a condition for reducing a duty in the other; because, whatever either country shall do which is really useful to itself, cannot fail to be useful to the other.

This result, however, it must be remarked, will not take place, unless those persons, who have to decide upon what the provisions of the tariffs shall be, are competent judges of what really is useful to a country, in legislating on matters of trade. These persons must be sufficiently well-informed to know how to govern themselves strictly according to the established principles of political economy, and must be completely convinced that everything in the nature of what is called legislative protection of industry is an evil.

If a tariff were formed on the plan here suggested, then, according to the first rule of allowing those articles which are materials of the operations of industry, to be imported free of duty, the following raw materials would be free:—

Cotton wool	Iron
Sheeps' wool	Lead
Raw silk	Tin
Flax	Copper
Hemp	Timber
All dyeing drugs	Coals
Hides and skins	Wax
Ashes	Seeds of all sorts
Bark	Slates
Woods	Stone, &c. &c.
Furs	

According also to the first rule for forming a tariff, all such materials of manufactures as have been carried through preparatory stages of manufacture abroad, to make them #

materials for finished goods, should be admitted free of duty, viz.—

Cotton twist
 Woollen yarn
 Thread and yarn of flax and hemp
 Twine
 Soap
 Thrown silks
 Straw plat and other plat, &c. &c.

Also all chemical preparations which are used in trades and manufactures.

According, further, to the first rule for forming a tariff, the following finished goods should be admitted free of duty, as being highly essential for aiding the operations of industry; viz.:—

Machinery, and tools of all sorts
 Books, paper, letter-press ink
 Instruments of science, &c. &c.

According to the second rule for forming a tariff—namely—to admit all foreign articles free of duty that are necessities of life, the following would be free:—

Corn of all kinds	Fish, fresh and salted
Flour and bread	Rice
Meat, fresh and salted	Salt, &c. &c.
Pork, bacon, &c.	

According to the third rule, all foreign articles of luxury (which will comprise nearly all those articles which do not come under the two preceding rules) may be charged with duties, provided there are no better means of raising the revenue which is required for the services of the state; viz.:

All foreign manufactures	Tobacco
Wines	Jewellery
Spirituous liquors	Plate of silver and gold
Sugar	Watches
Coffee	Furniture, &c. &c.
Tea	

The duties should be fixed on the following principles:

- 1st. That the collection of them may be as little inconvenient as possible to the importing merchants;
- 2nd. That they should be very moderate; so as not to add much to prices, and thereby diminish, to a large amount, the consumption of the goods on which they are imposed.

This is a most important point to attend to; because, as the only means of paying for imported goods is by exporting the domestic productions of industry, every restriction on im-

portation is really a restriction on industry; and, on the contrary, every encouragement to importation is an encouragement to industry.

A duty at 10 per cent. *ad valorem*, or rates corresponding to that rate, are as high as can with propriety be imposed.

Such a tariff as is here described is exactly the kind of tariff that all nations at all times would have had, if their commercial legislation had been founded on the established principles of political economy.

The correctness of this remark will appear from the following additional observations upon the several parts of the proposed tariff.

There is no part of this science of political economy completely established by the unanimous concurrence of persons who have studied it, as the principles that relate to the materials of manufactures, and all those other articles and productions which are essential to the operations of industry should not be taxed.

By not taxing them, the prices of the productions of industry are kept down to the lowest point, consistent with sufficient remuneration for the labour and capital employed in them, and for the profit of those who employ the labour and capital.

This is a most important object to secure, because, the greater the portion as the quantity of productions is great, the greater the labour and capital employed on them is also great, and the greater the amount of profit that is made, and the greater the accumulation of capital; so that by not taxing the materials of trade and manufactures, the greatest possible amount of national industry and wealth is obtained.

The effects of taxing the materials of trades and manufactures are necessarily of an opposite kind to those of not taxing them, prices are raised, consumption is diminished, the employment of labour and capital is diminished, and a smaller amount of profit made by those who employ them.

The principles of political economy which belong to the science of trade are so few, so simple, so clear, and so universally adopted, by every political economist of every country, that no one can be an advocate for any, even the slightest duty on an article, which is the material, or the preparatory material of a trade and manufacture, or of any other operation of industry, without departing from everything that is just in principle, and without being a party to what is injurious to the public interests.

But it is not only a most important object that the greatest possible quantity of labour should be employed in a nation, but it is equally important that the labour of each individual labourer

be rendered as productive as possible, by affording to labourer the means of acquiring skill, and by making machinery. It is, therefore, very essential for promoting the industry of a country and the wealth of it, that instruments of science, and machinery, should be im-

free of duty. by machinery, and by enabling every individual who subsistence by labour, to acquire skill in employing labour, that the cost of productions is so reduced, that the burden for them is carried to the utmost limit.

by nation, therefore, which so conducts its legislation as to impose taxes on foreign machinery, and on the acquisition of science, voluntarily raises up the most pernicious obstacles to its progress in improvement.

by allowing the necessaries of life to be imported free of duty, the wages of labour, which are in a great extent governed by the prices of food, will be as low as is consistent with the true interests of the labourer, and the profits made by the employer.

the effect of allowing all food to be free of duty were, on the average, the expense a labourer incurs in obtaining himself, 5 per cent., and if, after this, he were to receive the same rate of wages, he would be able to spend this 5 per cent. in purchasing additional comforts and luxuries, and would thus become a greater consumer of the products of other labourers, and occasion a new encouragement of industry; and as the number of labourers in a country forms but a portion of the population, this encouragement would have a very great effect on its prosperity.

the effect of reducing the price of food 5 per cent. were to raise wages to that amount, one of two things would happen,—either the employer of labour would make more profit, or the prices of goods would be diminished to a great amount.

whichever of these results took place, the public would be benefited.

the considerations of the effects of low prices of food on the condition of the labourers, on the condition of the capitalists, and on the prices and consumption of the community, are so important, as to deserve the most serious consideration in all matters of legislation upon those articles of which consists the subsistence of the class of the community who live by labour.

With respect to the third division of the proposed tariff, it has been remarked, that if what is laid down by the unanimous authority of every writer on the science of political eco-

nomy, on the subject of protecting trades and manufactures, be true,—namely, that everything which has been done is attempting to establish trades and manufactures by imposing duties on foreign trades and manufactures, is highly pernicious, and has its origin in a theory on national prosperity which is wholly erroneous, then the only proper grounds on which duties can be imposed on the productions of foreign trades and manufactures is, their being articles of luxury; and the duties imposed on them should have for their object only the raising of revenue.

In thus pointing out what a proper tariff should be, the object in view has principally been to bring forward the right principles, as a standard on which this branch of legislation should be conducted, and not by any means to insist upon the adopting of such a tariff by France or England, circumstanced as each nation is, as to the actual state of their trades and manufactures.

It must be admitted that there is a broad distinction to be made between what either nation ought to do, if it were free to do what it pleased, and what it can do, after all sound principles of commercial legislation have for so long a period been departed from.

What, therefore, both France and England should now do is, first to recognize what is the right course of legislation, and then to make all possible approaches to it, by those means which will be attended with the smallest amount of inconvenience and loss to the individuals who have vested their capital on the faith of legislative protection.

That the public interest requires that these approaches should be made in the shortest possible period, is quite manifest, because nothing is more true than the doctrine which maintains, that every benefit which is obtained by individuals through protection, is acquired at the loss of the public at large.

No one can deny that the benefit which the producers of sheeps' wool, raw silk, hides and skins, cattle, corn, &c. &c., derive, in consequence of the prices of those articles being kept up by taxing similar articles of foreign produce, is obtained at the expense of the public.

All labourers, all manufacturers, all capitalists are injured by this protection; the injury is universal, and falls on all the industrious classes and consumers of the productions of the protected trades and manufactures, while the benefit is partial, and confined to the particular individual capitalists who carry on the protected trades and manufactures.

What has been said with respect to taxing the raw materials

of industry, applies equally to manufactures and trades such as these,—cotton twist, thrown silk, chemical preparations, machinery, books, &c. &c. These, and all similar articles, are essential for the progress of industry and national wealth; and the imposing duties on them when imported from abroad is a manifest and serious evil. What, therefore, the Governments of both France and England should do is, to pass laws for providing for the gradual abolition of all those duties; so that there shall exist no obstacle of that kind in the way of the employment of labour and capital, and the accumulation of national wealth. In order that no capitalist who is now engaged in manufactures of this kind may be injured by the change, it should be provided that the duties on them should continue as they now are, for three years, and be reduced one-third in each of the three following years. Such an arrangement would afford ample time for every one, who is at all interested in any existing enterprise, to prepare for the altered state of circumstances, and to avoid loss.

With respect to the protecting duties on foreign finished goods, the case is different from that just examined.

Although there can be no doubt that the interest of the public at large would be benefited by taking off all those duties (so far as they give protection), in consequence of the reduction of prices, which would follow, and the more profitable employment of labour and capital, so much capital is invested in some of the protected trades and manufactures, and the system has been so long established, that it is advisable to continue several of those duties. For, after an artificial system has been long acted upon, its abolition seldom fails of producing considerable temporary embarrassment and hardship; and for this reason no prudent government will ever rashly adopt any measure, however unexceptionable in point of principle, that might occasion any immediate and serious injury to a considerable class of its subjects. Every change in the public economy of a great nation ought to be cautiously and gradually effected.

In the case of the existing protecting duties in France on finished goods, the remedy for the injury which the public suffers from them, will be produced by the competition of capital in the protected trades and manufactures.

The object of protecting duties on foreign goods is to exclude the competition of foreign capital with home capital, in producing them; but, after they are imposed, the competition of one capitalist at home with another is free, and even considerably increased under the expectation of high prices and large profits being secured by the protecting duties.

The necessary course of things, therefore, under a system of protection, is additional investments of new capital in protected trades, increased supplies of goods, diminished prices, and, finally, such an extended competition, that the prices of home manufactures become as low as if the goods were admitted free of duty.

This result is hastened by the effect of protecting duties which confine the market for the protected manufactures to the home market; a circumstance which necessarily happens, and which causes the whole object of the protecting duties is to establish higher prices at home, than the prices abroad. But the consequence of the market being thus limited to the home market and of the encouragement given by the protecting duties to invest new capital in the protected trades, is to have the supply of the market constantly exceeding the demand, and consequently the prices of the protected goods constantly have a tendency to fall.

The history of trades and manufactures in all those countries which have adopted the protecting system, establish beyond all question, the accuracy of these statements; while the protecting duties have had the effect of keeping up prices by excluding foreign competition, these high prices have not afforded high profits,—for want, in the first instance, of sufficient capital, skill, and experience, in carrying on protected trades. As soon, however, as capital, skill and experience have been acquired, the prices have fallen in proportion, and profits have continued low. All the first manufacturers, therefore, under the protecting system have carried on a losing trade, or, at least, have had vast difficulties to counter, in order to avoid loss; and no trade or manufacture has ever become really flourishing until the prices have fallen down to the natural level, and the whole effect of foreign aid has been done away by home competition.

Before the union between England and Ireland, the legislature of Ireland had established a system of high protective duties, in order to exclude English goods, and encourage Irish manufactures. The legislature of England retaliated, and confined the market for the Irish manufactures to Ireland. Notwithstanding large capitals were invested in Irish manufactures of all kinds, and the best machinery and men were brought from England, every undertaking was too much produced for the demand: great quantities of English goods were brought into Ireland by smugglers; the market was never steady, and, although sometimes high, prices were low, and every branch of manufacture existed in the most unsatisfactory state. Immediately after the entire abolition

the protecting duties took place in 1823, the manufactures of cotton and woollens began to extend themselves, and are now very extensively established, and all other manufactures are more flourishing than at any former period.

It is a mistake to consider the depression of trades and manufactures in France as a symptom of the nation at large being in an unfavourable state. The capitalists who are engaged in the depressed trades no doubt do suffer, but as the intermediate cause of their suffering is low prices, the public at large gain; but, what is of more importance, this depression of prices is a proof that the nation is rapidly relieving itself from the evils of the protecting system, and will soon arrive at such an abundance of productions, and such low prices, that there will be nothing to fear from foreign competition.

What should be done, in order to see how far the principles of the proposed tariff can be acted upon in France, is to divide the trades and manufactures into four classes.

1st. The first class to contain all those trades and manufactures in which capital has been invested to a very large amount, and in which a great number of persons are employed. The existing protecting duties to be continued in this case.

2nd. The second class to contain those trades and manufactures in which a moderate amount of capital has been invested, and in which the number of persons employed is not very great. The existing protection duties to be continued for five years, and then to be decreased one-third in each of the following three years.

3rd. The third class to contain those trades and manufactures in which raw materials are carried through an early process, to prepare them as fit materials for making goods; also all articles of food and machinery, tools, books, and instruments of science, &c. &c. The protecting duties now existing to be continued for three years, and then to be diminished one-third in each subsequent year till they cease.

4th. The fourth class to contain all those trades and manufactures which are not carried on in France, or which are carried on so as to be able to come into competition with similar British trades and manufactures.

A duty of 10 per cent. to be imposed on those articles.

In this last class there would be comprised cotton twist above No. 180; several kinds of coarse woollen goods, and a great number of articles of minor importance. But the number of them would lead to a large and valuable extent of new commerce between the two countries.

In a case of so much difficulty as that of settling what is best to be done to take care of the public interest, when this interest is so much opposed to the interests of those individuals who carry on the protected trades and manufactures, it is necessarily almost impossible completely to reconcile both objects.

But it is to be hoped that a careful examination of the arrangements which have been proposed will go far, if adopted, towards this end.

The proper test of the expediency of doing what is here proposed, is to be found in facts and experience. These will show whether a mistaken view has been taken of what is best to be done for the public at large.

Let, then, those persons who still maintain the policy of keeping the affairs of trade under the guardianship of legislation, state what reasons they can advance, founded on facts and experience, in favour of it. Let the question be referred to those rules of reasoning, from which the progress which has been made in other sciences has had its source.

If it be thus cleared of all empirical opinions, prejudices, and doctrines, and be made to rest wholly on inductive reasoning, it will be found that those writers on political economy who have laid down the rules which have been selected in this review, as the best for forming a national tariff, have not been less conspicuous for their scientific exposition of right principles, than the great discoverers of truth in other sciences.

Although the preceding observations apply more particularly to France, the same plan of tariff which has been suggested as proper for her interests, ought to be adopted by England.

Notwithstanding so much was done by Mr. Huskisson in 1825 to improve the foreign trade of England, a very large number of the customs duties are still much too high, and many of them fall on materials of industry and food. Those should be wholly repealed.

The great amount of capital which, in England, is employed in every kind of manufacture, and the competition which consequently is carried on between manufacturer and manufacturer, have reduced prices so much, that the numerous high protecting duties which still exist have become wholly inefficient, and wholly useless, with reference to the original object of them. All the duties, therefore, should be reduced, so as no longer to leave anything of the character of seeking to give protection, but so as to be only for the purpose of obtaining revenue. They should all be reduced to a 10 per cent. *ad valorem* duty.

The duties levied now in England on articles of luxury imported from abroad, or from the colonies, are much too high; they, in most cases, amount to, or exceed, 100 per cent. *ad valorem*. But as the revenue which they yield is very considerable, and as there are some excise duties, such as those on glass, paper, soap, &c., which are very injurious to industry, and which ought to be the first to be repealed, it may not be expedient as yet to reduce the very high duties on articles of luxury. There are, however, some of those duties which would probably yield more revenue if they were reduced, and those should be immediately reduced—such, for instance, as the new duty on French wines and the duty on foreign spirits.

If what has been said in the preceding pages, with respect to the kind of tariffs which France and England should establish, be attentively considered, the accuracy of the opinion given in the beginning will be evident—namely, that the proper way of establishing a beneficial commercial intercourse between France and England, is for each country to form its own tariff with reference only to its own immediate interests, when rightly understood. If that were done, everything would be done which would be necessary for the interests of both countries in carrying on commercial dealings with each other. For instance, France, by allowing foreign materials of industry and articles of food to be imported free of duty, would do what was unquestionably best for her own interests; but she would import a number of the productions, by doing so, of England and her colonies. France, by laying moderate duties on foreign articles of luxury, would again do what her own interests required to be done; but she would import a number of such productions from England and her colonies. On the other hand, England, by allowing foreign materials of industry and articles of food to be imported free of duty, would do what was unquestionably best for her own interests; but she would import a great number of the productions of France, such, for example, as corn, raw silk, thrown silk, flax, hemp, thread, a great variety of chemical preparations fit for bleaching, dyeing, &c. &c.

England, by allowing all the manufactures of France to be imported at a duty of 10 per cent., would import them to a considerable amount, not because they could be made and sold cheaper than in England, but for the sake of fashion, and in consequence of superiority in design, colours, or finishing; such, for instance, as paper, books, glass, articles of silk, leather, jewellery, &c. &c. would certainly be imported into England in large quantities.

England also, by reducing the duties on foreign articles of

luxury to the amount which she ought to reduce them, to do what is right for her own interests, would import large quantities of French wines, brandy, oil, and other articles.

The same principles which ought to govern each country with respect to their tariffs, ought also to govern it with respect to all other matters connected with commerce. Everything should be done by each country to keep down the charges of freight, by repealing all charges and restrictions on navigation, and to facilitate correspondence through their post-offices, travelling on their roads, and the passing and re-passing of travellers between the ports that they chiefly frequent *.

* The correspondence between Paris and London ought to be arranged on the following plan :—

London to Paris in Thirty-four Hours.

The London and Dover mail-coach to leave London at eight o'clock in the evening; to travel at the rate of nine miles an hour, so as to perform the journey to Dover, of seventy-two miles, in eight hours, and arrive at Dover at four o'clock in the morning. The mail-bags to be instantly put on board the packet, so that they may reach Calais before half-past nine o'clock in the morning. The malle-poste to leave Calais at half-past nine o'clock in the morning; to travel at the rate of eight miles an hour, including all stoppages, so as to perform the journey of 264 miles (by Beauvais) to Paris in twenty hours and a half, and arrive at Paris at six o'clock in the morning.

Paris to London in Thirty-six Hours.

The malle-post to leave Paris at six o'clock in the evening, and arrive at Calais at half-past two o'clock the next day. The mail-bags to be instantly put on board the packet, so as to arrive at Dover before nine o'clock, in time for the London and Dover mail, and arrive in London at six o'clock the following morning.

At present the French Government incur a heavy expense on their malle-postes and estafettes; and the English Government also incur a great expense on couriers, who travel post four times a week between Paris and Calais. All this expense would be saved to both Governments, if the plan here proposed were adopted.

In addition to these advantages, a still more important one would be secured—namely, that of having a regular daily post between London and Paris.

NOTE B.

REPORT ON THE EXCHEQUER.

WILLIAM R.

WILLIAM the Fourth, by the Grace of God of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith. To all to whom these Presents shall come, greeting :—Whereas the Commissioners of our Treasury have represented unto us the importance of inquiring into the several modes in which the public money is received and paid, and the accounts thereof kept, with the view of introducing a clear and uniform system of public accounts : And whereas our said Commissioners, for the reasons above stated, have recommended unto us, to appoint Commissioners specially for this inquiry ; to which we are graciously pleased to condescend ; Now know ye, that we, reposing especial trust and confidence in the ability, diligence, and integrity of our right trusty and well-beloved councillor Sir Henry Parnell, Baronet ; our right trusty and well-beloved councillor John Russell, commonly called Lord John Russell ; our right trusty and well-beloved councillor Sir James Graham, Baronet ; our right trusty and well-beloved councillor Sir James Kemp, Knight Grand Cross of our most honourable Military Order of the Bath : our right trusty and well-beloved councillor Charles Poulett Thomson ; Francis Thornhill Baring, Esq., and Edward Ellice, Esq. ; do, by these presents, constitute and appoint them the said Sir Henry Parnell, John Russell, commonly called Lord John Russell, Sir James Graham, Sir James Kemp, Charles Poulett Thomson, Francis Thornhill Baring, and Edward Ellice, to be our commissioners for the purpose aforesaid : and at the recommendation of the said Commissioners of our Treasury, we do hereby empower and command them the said Sir Henry Parnell, John Russell, commonly called Lord John Russell, Sir James Graham, Sir James Kemp, Charles Poulett Thomson, Francis Thornhill Baring, and Edward Ellice, to make such inquiries as they may judge necessary, and to examine into the manner in which the public money is received and paid in the several departments of receipt and payment, and into the system of keeping the accounts in the same ; and to report from time to time their observations thereon to the Commis-

sioners of our Treasury, and to suggest such improvements as may appear to them to be practicable and desirable.—And we do further hereby command all persons in our service to furnish to the Commissioners hereby appointed such information as may be required by them for the purposes of the above inquiry.

Given at our Court of Saint James's, the 8th day of July, 1831, in the second year of our reign.

By his Majesty's Command,

(Signed)

NUGENT.

GEO. POWNALL.

B. VERNON SMITH.

REPORT.

HIS Majesty having been graciously pleased, by his Royal Warrant of the 8th of July, 1831, to appoint us Commissioners, in order 'to make such inquiries as we may judge necessary, and to examine into the manner in which the public money is received and paid, in the several departments of receipt and payment, and into the system of keeping the accounts in the same; and to report from time to time our observations to the Lords Commissioners of his Majesty's Treasury, and to suggest such improvements as may appear to us to be practicable and desirable,'—We beg leave to lay before your Lordships the following Report on the Exchequer, to which we have deemed it right to direct our earliest attention, as the department of the State in which the public money is deposited, and whence it is re-issued for the public service.

In preparing this Report, we beg to acknowledge the assistance we have derived from the proceedings of the Commissioners appointed by his Majesty's Warrant, bearing date the 21st of June, 1830, for inquiry into the management and charges of collecting the Public Revenue. The documents and evidence which this Commission collected, and which are to be found in the Appendix to this Report, have greatly aided us in acquiring a complete acquaintance with the business of the Exchequer; and so many obvious and important improvements are suggested by a due consideration of the valuable materials which have been thus gathered together, that we feel ourselves able to proceed with confidence in recommending changes, which, while they bring with them considerable economy, will greatly strengthen the efficiency of this department.

The Exchequer is the great conservator of the revenues of

the nation. It does not exercise any authority over the administrative departments of receipt, nor over the departments of payment, any further than to guard against the illegal application of any portion of the public income. The constitutional functions of its officers, who hold their situations for life, are to provide for the safe keeping and proper appropriation of the public money. For this purpose it is charged with the receipt of the revenues, which are vested in its name and deposited in its care, until issued under the authority of Parliament for the services of the State, and it is armed with the power of denying its sanction to any demands upon it, from whatever Minister or Department they may be made, unless those demands are found in accordance with the determinations of the Legislature. 'To examine in detail,' says Mr. Ellis, the Clerk of the Pells, 'the ancient authorities upon which the constitution of the Exchequer of Receipt and Issue in its regulations and practice rests, would answer no useful purpose; it is sufficient to observe, that the Exchequer is at least coeval with the Norman Conquest, and that it has been from its earliest institution looked to as a check upon the Lord High Treasurer, and a protection for the King as well as for the subject, in the custody, payment, and issue of the public money. The business of the Exchequer, in its simplest form, is the receipt of the public money, and the issue of the same under orders from the proper authority; the second branch, that of issue, further involves the most important duty of control; while both require, in a matter of such national and historical importance, the duty of record*.'

On directing our attention to the consideration of the regulations by which the safe custody, legal appropriation of the public money, and due record of all receipts and credits, may be attained with the greatest simplicity and efficiency, we commenced by carefully examining the history and operations of the Exchequer.

We have observed that nearly all the forms and practices now in force may be traced to very remote periods; and that, notwithstanding the extensive changes and improvements which experience and civilization have so generally introduced into pecuniary transactions, the forms of the Exchequer have undergone little or no amendment, or alteration. On considering, therefore, on the one hand, what are or ought to be the legitimate functions of this Department,—and, on the other, the variety and perplexity of forms and checks now in

* See Mr. Ellis's Letter to the Chancellor of the Exchequer, dated March 2, 1828. Appendix, p. 48.

use, and the number of individuals employed under the existing Establishment; we have come without hesitation to the conclusion, that a much more efficient and economical system than that now employed, may be safely and advantageously introduced.

To accomplish, with perfect security and efficiency, these objects of safe custody, legal appropriation, and record, it is obviously necessary that all public monies whatever should in the first instance be paid into the Exchequer. But it appears from the accounts laid before Parliament, that the whole amount of the public income is not so paid, but that amounts derived from divers sources of revenue are received and disbursed without the intervention of this institution, or being in any way submitted to its control. It is also certain that considerable sums arising from taxes and other matters are deducted from the gross receipts, and retained and expended by several departments, which only account to the Exchequer for the nett amount, after such deductions. We think this practice should be discontinued; and we recommend that the gross receipts of public money, whether arising from taxes in each part of the United Kingdom*; from the income or sale of Crown property under the administration of the Woods and Forests; from the sale of old naval, ordnance, or other stores; from unclaimed dividends; unclaimed prize money; deductions from pensions; loans on Exchequer bills; or from any other sources, should be placed, without deduction, in the custody of the Exchequer, and be accounted for to Parliament, whose authority should be necessary for the appropriation of the whole.

We feel this principle to be one of paramount importance for the security of the public money, in the two great branches of receipt and expenditure. We think that no portion of the public treasure should be arrested, on any plea or pretence whatever, on its way to the Exchequer, and that no portion of it should be issued from the Exchequer without previous Parliamentary sanction. Your Lordships will perceive that a really efficient and complete control can be introduced into the different departments of the public service only by the adoption and establishment of the principle we recommend—a principle which we believe to be the necessary

* The duties of the Barons of the Exchequer in Scotland, as far as relates to the management of the property of the Crown and the public, in Scotland, as a Board of Treasury, are described in the Appendix (Y.), p. 173. The duties of the Vice-Treasurer of Ireland are described in the Appendix (Z.), p. 181.

preliminary to all satisfactory financial reform; by which means, not only will the whole of the public treasures be made available for the public service, but the expense of collection will appear as a part of the public expenditure, and be consequently placed immediately under legislative and official control.

We may refer to the satisfactory effects which have been produced, by the introduction of such a regulation into the administration of the public finances of France, in justification and support of our opinion on this essential point. If difficulties should occur, or objections be started, from peculiar circumstances, to the immediate application of this rule in all cases, it appears essential to recognise the important principle on which it is founded, and to urge upon your Lordships the policy of admitting the smallest possible number of exceptions to its application, and of allowing those exceptions to continue for the shortest possible period. We feel confident that a short experience of this improvement will soon remove the impediments which may at first be opposed to its adoption*.

As descriptive of the manner and regulations under which the public monies are received at the Exchequer, we copy the following statement of one of the Deputy Tellers, which will give to your Lordships a correct view of the present system :—

The regulations under which the public monies are received at the Exchequer have been established by immemorial usage, and are more particularly fixed by the Statute 8 and 9 William III. c. 28. Some partial modifications have, however, been introduced by subsequent Acts of Parliament, which

* A regulation of this character was introduced in France, by an Ordinance of the 14th September, 1822, and appears to have been eminently beneficial in its operation. It provides that under no circumstances can any branch of Administration receive or dispose of any other funds than those which have been voted for its service by legislative authority. That in case of any sale of public property, the proceeds of such sale shall be paid into the Treasury, and shall not be at the disposal of the department to which the property belonged. In order to accomplish this object, it decrees that the presence and sanction of an officer of the Treasury shall be necessary for effecting any such sale; and it prescribes the form under which the sale must be conducted. It declares, as a general principle, that all money received from the public shall go to the Treasury, and be accounted for as a portion of the public revenue. The Circulars of the different Administrations also direct, that the amount of no sale of stores, or other public property, in a word, no payments of any description, shall be received by any department, to be disposed of by that or any other department, unless it form part of the credit granted by the legislature. See Mr. Bowring's First Report, pp. 8, 9.

direct the payment of certain branches of revenue to the Bank of England, and by the general substitution of notes for specie in all large money transactions.

' By the first section of the abovementioned William III. the Teller is bound to receive and make all sums by weight and tale, when tendered at his office according to the ancient course of the Exchequer, to draw immediately a bill of the sum written upon parchment and signed by the Teller, or his Deputy, into the Tally where the person making the payment receives his receipt.

' The only deviation in practice, from these regulations consists in the discontinuance of the custom of taking account of the money by weight and tale. For nearly a century past, the Bank of England has sent down to the Exchequer persons duly authorized to examine and receive its own notes. And by order of the Statute 46 George III. 1766, 83, and 150, the Bank Clerks so attending at the Exchequer are bound to receive cancelled Bank notes from the Receiver-General of Customs, Excise, Stamps, and the Post-office, which departments keep their money at the Bank of England and to give each Receiver-General credit for them with the Teller as for so much cash. The practice also has for many years prevailed, of receiving through the medium of the Bank Clerks, not only these branches of the revenue, but all whatever is paid to the Teller on the public account. The general use of paper money having made it necessary to alter this course, in order to verify the notes presented at the Exchequer, and to enable the Teller, consistently with his responsibility, to accept them in payment of the revenue.

' The ordinary mode in which payments are now made to the Exchequer is as follows:—The person who brings money deposits, by direction of the Teller, his notes are presented to one of the Bank Clerks, from whom he receives a receipt addressed to the Deputy Teller, expressing the amount of the sum so received on behalf of the Teller. Having drawn this ticket in the Teller's Office, he then enters in a book for the purpose, and called the receipt or waste book, the amount paid in, the date of the payment, the heads of the revenue upon which it is paid, and the name of the payer signing it. This entry is then transcribed in Latin upon a slip of parchment, called a bill. The bill is signed by the Deputy Tellers, and is transmitted through the pipe into the Court. A slight variation, as to the manner of making entries, occurs in the case of money paid in, which has been levied by judicial process. In this case the party by whom

payment is made does not enter the particulars in any book, but the memoranda of the proceedings are left at the office, and are transcribed in the Teller's bill, and the names of the delinquent persons, together with the sums paid in, are entered in the Teller's Receipt or Waste Book.

' All entries made in the Receipt or Waste Book, are noted in various other books, which are preserved in the Teller's Office. These books become his official records of what monies are received by him on behalf of the Crown, and are kept for the purpose of the several audits and examinations of his accounts, which, from time to time, are made by the Auditor of the Exchequer and the Clerks of the Pells respectively.

' DEPOSITS.

' At the close of each day's business, the payments made by the Bank on the Teller's account are balanced against the receipts, and the difference, if in favour of the Teller, is received by him from the Bank Clerks. This balance is by them made up in separate parcels of Bank notes. Each parcel is ticketed with its amount, and the date of its deposit. It is then examined by the Teller's Clerk, by an officer from the Auditor, and by an officer from the Pells Office; and the whole sum, with the exception of the fractional parts under 100*l.*, is deposited in an iron chest, in the Cash Room of the Teller.

' To each of the Teller's chests there are three different locks, the keys of which are kept—one in the Teller's Office, one in the Office of the Auditor (to whom it was transferred, upon the resignation of the late Chamberlain of the Exchequer, pursuant to the Statute 23 George III. c. 82.), and one in the Office of the Pells, or the care of the superior officer of each department; and the public money is thus placed in deposit, under their joint custody and responsibility *.'

The perusal of this testimony, coming from one of the most experienced officers of the present Establishment, bears with it the conviction, that, however well such a system may have been adapted to former times, it is wholly unsuited to existing circumstances, and therefore unfit to be continued. As, with few exceptions, according to the evidence given to the Commission of 1830 by Mr. Honey, all payments nominally made into the Exchequer are received by the Bank, and all monies nominally issued from the Exchequer are also paid by the

Bank *, it is only by a 'species of fiction †' that money appears to be received and paid by the Exchequer.

The following evidence of Mr. Beaumont explains the fiction by which the payment of taxes into the Exchequer is sustained, and exhibits, in detail, the manner in which the business is carried on under the present arrangement :—

EDWARD BEAUMONT, Esq., was called in, and examined.

'What situation do you hold at the Customs?—Assistant to the Receiver-General.

'Will you state generally to the Commissioners, in what way the money received at the Office of the Receiver-General is paid into the Bank, and to what extent and in what way that money is afterwards paid into the Exchequer?—We have two accounts at the Bank; the account which is applicable to the Exchequer is the surplus of the receipts in London, and the remittances from the out-ports, which is carried into the Bank every day, and entered into the Bank-book. The bills of exchange are carried into the Bank as soon as they are accepted, and as the bills fall due the account is drawn from the Bank and paid into the Exchequer with the receipts in London; the payments into the Exchequer are drawn from the Bank by a cancelled Bank note.

'In what way are the payments made from the Bank into the Exchequer?—By a cancelled Bank note; a Clerk attends at the Exchequer to make the proper entries.

'Are you the person who does that?—I occasionally do it, but it is generally done by the first Clerk or the second Clerk; we are rather pressed for hands, and we are obliged to do it as it is convenient; but it is either performed by the Assistant or by the first or second Clerk.

'What is the process, when you arrive at the Exchequer, of paying that money into the Exchequer?—On making up our accounts twice a week I transmit to the Exchequer a paper, called "The Appropriation Paper," which is the amount applicable to the appropriated heads of duty. The Clerk makes an entry in the Teller's books from a copy of that paper, which is transmitted to the Exchequer; he enters it in the Teller's books, and hands over a cancelled Bank note to the Bank Clerk who is in attendance.

'Has the Clerk of the Customs anything more to do after that?—He has only to pay the fees.

* See Mr. Andrew Honey's examination before the Commission of 1830. Appendix, p. 163.

† Mr. Ellis's evidence. Appendix, p. 149.

' Is the entry made in the Teller's book any receipt or proof of the money having been paid in the Exchequer?—We consider that as a sufficient discharge.

' Have you any other discharge subsequently?—None, but the counterfoils, which follow in due course; they are now counterfoils instead of tallies.

' And those are the vouchers upon which the Receiver-General's accounts are audited?—Yes.

' Is there no document given to the Clerk after he has handed in the spoiled Bank note?—None, till he receives the counterfoils.

' There is no note from the teller to the Bank Clerk, stating that such and such sums have been received?—The Bank Clerk, upon receiving the cancelled Bank note, hands over a slip of paper, stating so much to Perceval, and so much to Camden, for we only pay to those two officers; and it is upon those tickets that the Teller's clerks receive fees.

' Are those tickets only for the purpose of receiving fees?—For nothing more; it may be taken as a proof that they have received so much, but the entries in the books show that.

' What check would there be upon a wrong entry in the books, as between you and the Teller's clerk?—Whenever an entry is made, the book is always cast by the person making it; and I apprehend that the Teller's clerks also cast the entries in their books.

' You pay first of all to the Bank of England, every day, whatever money you do not want for the current expenses of the office?—Yes.

' And twice a week you pay into the Exchequer?—Yes; we have two accounts at the Bank: one is rather in the light of a private account, which is an account in the names of the Receiver and Comptroller Generals for the purpose of paying the salaries; upon that account we draw from time to time for the purpose of paying the salaries.

' Then you carry the money into the Exchequer only twice a week?—Only twice a week; on Wednesdays and Saturdays, supposing holidays do not intervene.

' Supposing the end of a quarter should happen to fall on a Friday?—We should pay it on the Friday.

' Then the days are Wednesdays and Saturdays, unless there are particular circumstances?—Exactly so.

' Have you ever found any difficulty arising from the present construction of the Exchequer?—We have certainly found no difficulties in conducting our business at the Exchequer under the present system; but certainly it does appear

there to pay in a cancelled bank note; and it will be arranged by the Receiver-General of the City, submitting the appropriation paper, officially signed by the Exchequer; and I think the gentlemen of the Exchequer are authorized to make entries in their own books on that paper.

Does the appropriation paper state precisely what is to be paid?—Yes.

How long before is that sent?—Upon making the count on Friday, the paper is sent in on Saturday.

By whom is the appropriation paper signed?—Signed at all; it is merely sent up as a document for the Exchequer's counterfoils.

Under whose responsibility is that sent?—Under the responsibility of the Comptroller-General.

How do they know that it is correct, unless by some signature?—Our Comptroller-General sees by the counterfoils that the money appropriated has been carried in.

Do you make any payments to the Exchequer with the exception of the fees.

So that your whole business with the Exchequer is confined to the paying in your money at the Exchequer?

And you conceive that that might be done entirely by transferring the money simply to the account of the Exchequer, a sufficient document passing to that transfer of account, without going through the making the entry at the Exchequer?—That is the subject; and I should draw a write-off upon which would be an authority to the Bank to issue money.*

The following description by the Deputy Vice

' The Public Income or Revenues (of Ireland) may be classed under the following heads, viz :—

- ' Customs.
- ' Excise.
- ' Stamps.
- ' Postage.
- ' Poundage Fee, Pells Fee, and Treasury Fee.
- ' Imprest and other Monies.

' Customs and Excise.

' The net revenues of Customs and Excise are daily lodged in the Bank of Ireland by the respective Collectors of Customs and Excise, and placed by the Bank to the credit of the Teller of the Exchequer.

' The Customs and Excise departments transmit weekly, to the Teller of the Exchequer, and the Vice-Treasurer, certificates of the appropriation of these revenues so paid into the Bank.

' Stamps.

' The stamp revenue received in Dublin is lodged daily in the Bank by the Receiver-General, and weekly by the country distributors, and is, in like manner, as the Customs and Excise, placed to the credit of the Teller of the Exchequer. A Certificate is furnished by the Bank, weekly, to the Receiver-General of Stamps, stating the amount of the lodgements made in the course of the week, as well by him as by the respective distributors; this certificate is transmitted to the Teller of the Exchequer, and to the Vice-Treasurer, by the Receiver-General of Stamps.

' Postage.

' There does not appear to be any fixed period for lodging the Post-Office revenue to the credit of the Teller's account in the Bank of Ireland; the lodgements seldom exceed two or three in the quarter, and their amount in the year 1830 averages about 27,000*l.* per quarter; at the close of each quarter, the Post-Office transmits to the Vice-Treasurer a Certificate of the amount lodged within the quarter.

' Poundage, Pells, and Treasury Fees.

' These fees are deducted (at the time of payment) by the Teller, from the amount of such warrants as are subject to them; which deductions he charges himself with, and the amount is placed to the credit of the Consolidated Fund, weekly.

'Imprest and other Monies.

'These monies are paid into the Bank of Ireland, to the credit of the Teller of the Exchequer; the Bank gives a receipt to the party lodging the money, which he delivers to the Teller, who prepares an Exchequer acquittance, stating on what account the money was lodged, and which is examined and counter-signed by the Vice-Treasurer.

'The Bank transmits to the Teller and to the Vice-Treasurer a weekly abstract, in detail, of the lodgements made during the week, and which is compared with the certificates received from the respective departments of Customs, Excise, Stamps, and Post-Office. On the authority of these documents, the Teller prepares Exchequer receipts for the respective revenues, so placed to his credit in the Bank, which receipts are checked by the Vice-Treasurer, and countersigned by him; and on being charged in his books against the Teller, they are returned to the Teller, who transmits them to the respective departments*.'

Taking therefore into consideration the many inconveniences of the existing practice under which the Exchequer is nominally, but not really, the receiver of the public money,—and the fact, that experience has shown they have been beneficially superseded in Ireland by the intervention of the Bank, for the purpose of effecting all receipts of the same,—we recommend that in future all payments of the public income to the credit of the Exchequer be made wholly and directly into the Bank of England.

We consider this change as indispensable for the removal of many complications and anomalies, as essentially promoting the great ends of simplicity and security, and as one which will enable the Government to carry on its pecuniary transactions in accordance with those usages which commercial experience on the largest scale has adopted as the wisest and the best.

We propose to remove all difficulties with respect to the legal admissibility of payments made into the Bank of England on the public account (a subject which appears to have been attended with some trouble and perplexity, and to have given rise to various official and technical embarrassments) by providing, that all payments into the Bank be classified under two heads:—first, the payments of the Receivers-General and other receivers of taxes who are known and recognized public officers, which payments the Bank should be authorized to re-

* Appendix (Z.), p. 181.

ceive directly from these officers: and, secondly, all other payments of money due to the public; which latter the Bank of England may be directed to receive on account of the Exchequer, on special authority from the Treasury, given by documents according to prescribed forms. Every receiver of taxes, or other person, making a payment to the Bank for the account of the Exchequer, should be required to draw up a revenue specification paper *, showing the particulars of the sum paid, with reference to the taxes or other sources whence it has been derived. This document should be sent to the Exchequer, on the same day in which the payment is made. At the close of every day, the Bank should send to the Exchequer a statement of all sums received for Exchequer account †, and these having been found in accordance with the specification papers, each party paying should have a legal right to demand from the Exchequer a receipt, in common language and figures, and according to a prescribed form ‡, which should be admitted by the Auditors of Public Accounts, and by all other persons, as a legal discharge for the payment so made to the Bank.

By having all public monies paid into the Bank of England to the credit of the Exchequer in the way proposed, the operative mode now practised, of vouching payments made into the receipt of the Exchequer by public accountants, would be superseded §; while the indented check receipts (expressed in Exchequer Latin, bearing the amount paid in the ancient but now obsolete Exchequer figures), the counterfoil, and the various complex arrangements of check and recordation, might be safely and beneficially dispensed with ||.

* A model of the proposed formula will be found in the Appendix (A.), p. 29.

† See Appendix (B.), p. 30.

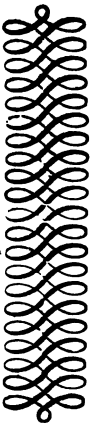
‡ See Appendix (C.), p. 31.

§ The system now in use for checking the payments made to the Tellers of the Exchequer, is thus described by Mr. Ellis: 'A clerk from the Auditor's Office attends in the Tally Court or Receipt Room to take a note of the Teller's Bills, for the purpose of entering the same in the books of the auditors, and comparing the daily and weekly statements in the Pell Office with those sent from the Department; another clerk of the auditor prepares the checked receipts, which are afterwards examined and countersigned by the clerk of the Pell Office.' Mr. Ellis adds, 'The attention of the Chancellor of the Exchequer is specially called to these facts, as instances of business being similarly executed by the two departments.' Report of Mr. Ellis, Appendix, p. 47.

|| Among the Documents laid before the Commission of 1830, is a long letter from the Audit Office, dated 2d April, 1828, recommending

Other useless and complicated operations, and the k the Tellers' chests at the Exchequer, would be abolish the same regulation, and the whole of the public balances at present remain unemployed, would become imme available to the public service*.

the substitution of 'a plain and perspicuous official document, antiquated form of acquittance' given as a receipt by the Exc but the plan now proposed will be a great improvement on the tion of the Audit Office, inasmuch as it will relieve the Ex from receiving any money at its office. The following is the sp inserted by the Audit Office in their Letter, of an Acquittas duced by Lord Wallace, with his account as Master of the l the voucher for a payment made into the receipt of the Exche the account of the Consolidated Fund.

	Exchequer	P. Act 23 Geo. 3. C. 82. Ex
	Mag Brit	No. 100.
	3 Dis Fe	
	<p><i>Prehon Thom Wallace Praefect et Opifis Q numm Cudend sup Compn pecun solut P Aeraris glas et al P monet argent eis deliberat ex Offic p P usu Consol Fund.</i></p> <p><i>az" 0 £ No 25 10000000 22.</i></p> <p>W. Charsley, Cler: in Office: A R.F.G. Cumberland, Cler: in Office: Cle E. J. Longley, Cler: in Office: A</p> <p>£9,634 : 5 : 2</p> <p>Examd. with the Counterfoil 7 Decr 1827.</p>	

Appendix, pp. .

* Mr. Penwarne says, 'By the present method of deduc amounts of orders, &c. from the different branches of revenu they have passed the Auditors and Pells' Offices, many sums of remain unavoidably in the Tellers' chests for years, until, ur authority of an Act of Parliament passed a few years ago, t issued to a person appointed to receive them, and are by his into the Exchequer, when they again become available for the service.' See Appendix, p. 40. The official Exchequer term k

In addition to the other inconveniences of the system described by Mr. Beaumont, it is stated by Mr. Penwarne, the Clerk of the Debentures at the Exchequer, that considerable delays often arise before those individuals who pay the proceeds of the taxes into the Court of Exchequer obtain vouchers which prove the payments have been really effected. 'Receipts,' he says, 'are not given to the parties at the time of paying monies into the Tellers' offices, but are generally delivered to them from the Tally Court several days after the payments have been made; and in many cases a much longer period elapses *.' These delays would be wholly got rid of by the adoption of the plans we have suggested for your Lordships' consideration.

Having recommended what appears to us a more intelligible and efficient system for placing the public money under the custody of the Exchequer, we proceed to examine another main object of that institution—the control to be exercised over the Crown and its Ministers, in the application of that money. The information contained in the documents and evidence already so often referred to, enables us to state with confidence, that a revision of, and alteration in, the provisions and arrangements under which the orders of the Crown and Treasury are now conveyed to the Exchequer, for the purpose of obtaining such appropriation according to the directions of Parliament, are equally indispensable with the improvement which we have suggested in the mode of receiving the public money †. It appears to us essential that one simple

unclaimed accounts, is 'Out-Cash.' A statement, showing the weekly amount of the out-cash, in the different Tellers' chests, for the two weeks preceding the several quarters in the years 1829 and 1830, being the weeks in which that amount, from the frequency of issues, i. e. authorities to pay, is greatest, is given by Mr. Ellis, Appendix, pp. 133, 140.

* Appendix, p. 40.

† Mr. Ellis says, 'I think, in regard to the number of persons employed, and to the forms of issue, there is an unnecessary expenditure of money and loss of time.' Appendix, p. 151.

Mr. Penwarne says, 'If the orders for issues of monies to the Paymasters of the Forces, the Treasurers of the Navy and Ordnance, and those for occasional payments, could be passed through the different offices of the Exchequer by Treasury warrants only, instead of two authorities, viz., sign manual and Treasury warrants, or letters of Privy Seal and Treasury warrants; and if one kind of instrument, and of a more simple form than those at present in use, viz., orders and debentures, could be adopted, the business would be much simplified, particularly if the necessity could be obviated of sending the orders forward and backward from the Treasury to the Exchequer.' Appendix, p. 42. Again, 'The variety of instruments authorizing the making out

and efficient, but, above all, uniform plan should be in this respect, on every occasion.

The mode now employed of exercising control over appropriation of the funds in the Exchequer, is to require previously to the issue of money for a public object, the sanction of the order or other authority from the Crown Treasury, or both, by the Auditor of the Exchequer and Clerk of the Pells, for the purpose of ascertaining such order or authority be in conformity with the sanction of Parliament.

It is scarcely necessary to inquire how far such control hitherto been effectual, though it was clearly intended to be provided for by the constitution of the Exchequer. We are decidedly of opinion that the most efficient restraint on the Crown and its Ministers should be preserved and maintained in any plan for reforming the existing system. We have recommended, as the first measure for this purpose, the introduction of a regulation requiring the payment of public monies, without exception, into the Exchequer. It now becomes our duty to suggest measures for obtaining security, that no appropriation of the funds so received take place, under any circumstances, however urgent, without such sanction as shall be a real guarantee to the public of the legality of the appropriation.

The various authorities and forms by which money is issued, call for revision and improvement in this branch. The documents now employed are as perplexing, from their variety and dissimilarity, as they are tardy, laborious, and expensive.

The issuing and passing orders and debentures at the Exchequer, appear to occasion much unnecessary trouble and delay. It is probable that a great number of documents required in some cases for making one warrant, arose at the time when fees were taken by the officers of the Exchequer for their own use. The annual number of warrants amounting at present, to above a thousand; some of them containing in each warrant, payments to be made to many different persons. For the pensions paid out of the Civil List by sign manual, each warrant contains the names of nearly four hundred pensioners. The number of patents and sign manual warrants granting salaries and pensions, seldom exceed fifty or sixty in a year; the number of letters of Privy Seals entered at the Exchequer is considerable.

'When a demise of the Crown takes place, the increase of business connected with the authorities is very great, it being necessary to re-grant many of the pensions, salaries, and allowances, for between eight and nine hundred instruments have to be entered and recorded in the Exchequer, besides a great increase of Treasury warrants.' Appendix, p. 41.

their preparation; and they occasion, according to the concurrent testimony of different officers of the Exchequer, great and unnecessary trouble and embarrassment.

By the evidence given before the Commissioners of Inquiry into the charges and management of the revenue, it appears that, in order to enable the Solicitor of the Treasury, Mr. Maule, to obtain a final order to receive 500*l.*, the following documents were prepared and signed :—

1. A Royal Sign Manual Warrant to the Treasury ;
2. A Treasury Warrant to the Auditor of Exchequer;
3. A Treasury Issuing Letter ; and,
4. A Treasury Order to the Auditor and Teller of the Exchequer*.

All of which are founded on the general Privy Seal to the Exchequer, issued at the commencement of every reign †.

Mr. Penwarne gives the following description of the mode in which certain issues are made from the Exchequer :—

‘ For the issues to the Bank of England for the management and payment of dividends, and to the Paymaster of Exchequer Bills, Treasury warrants only are required.

‘ Occasional payments under the authority of a special Act of Parliament are made by Treasury warrants, unless under the authority of the annual Appropriation Act, or out of the Civil List, when they require both sign manual and Treasury warrants.

‘ Many salaries, pensions, and allowances, after the instruments granting them, and the document warrants have been entered and recorded in the Exchequer, require no farther authority, but are paid on the production of certificates of the lives of the parties at the Auditor’s Office ; others, however, granted during pleasure, require a Treasury warrant for each payment.

‘ Ancient salaries to officers of the Treasury and Exchequer, perpetuities, &c. &c., are for the greater part under the authority of general letters of patent dormant, and most of them require quarterly warrants, though a few of them are issued without any warrant whatever ‡.

The following is the description given by Messrs. Brooksbank and Beltz, in their Report on the Public Accounts, of the manner in which money is issued from the Exchequer, for the army, ordnance, and navy services :—

‘ In describing the course of the issue and payment of

* For copies of the different documents on which monies are issued from the Exchequer, see Appendix, p. 112—119.

† For a copy of a general Privy Seal, see Appendix (F.), p. 34 ; of a Privy Seal to a particular Department, see Appendix (G.), *ibid.*

‡ Appendix, p. 41.

the sums of money for the army, navy, and ordnance services, it is necessary to trace them back to the high source from which they proceed, after Parliament has granted the "Supplies" or services, and the "Ways and Means" for defraying them.

'In reference to the Ways and Means, or money, either flowing into the Exchequer upon the grants, or raised by Exchequer bills, the only authority by which the issue of the funds from the coffers of the Exchequer can be effected, must emanate directly from the Crown *.

'Before this money can be issued from the Exchequer, or applied by any Board or individual under the Crown, in payment for the services for which it is granted, the authority of the King must be given for the purpose.

'The delegated power thus conferred by the Crown may be considered,—first, as to the issue of the money; and, secondly as to the payment of it when issued.

'We shall describe, therefore, under each of the three heads of the public service which will be the subject of our present Report, the several authorities, as well as we have been able to collect them, vested by the Crown in the high public officers to whom the trust of the issue and payment in detail of the army, navy, and ordnance expenditure is, under certain restrictions, confided.

'But in this place we shall confine our remarks to those variations which, on a close examination of each service, will be seen to exist (some without much apparent reason, but owing, probably, to the original constitution of the offices which it is now difficult to trace) both in the nature of the authorities given for the issue, and for the payment of each of the services.

'In noticing these variations, it will be seen that the credit given by the Crown to the Treasurer of the Navy and the Ordnance are always by letters of Privy Seal; but that the credit given to the Paymaster-General are by the more simple instrument of a warrant under the King's signature, countersigned by the Treasury, until the last issue, which is also by Privy Seal.'

Messrs. Brooksbank and Beltz describe the authority under which the issues are made by the Exchequer to the army department, in the following words:—

'When a grant has been voted upon the estimates, a war-

* Messrs. Brooksbank and Beltz state, that there are Grants from the Consolidated Fund, and occasionally for specific objects, for the issue of which full power is vested in the Lords-Commissioners of his Majesty's Treasury, independent of the Crown.

rant under the King's sign manual is obtained, and countersigned by the Treasury, for authorizing the issue of a portion of such grant from the Exchequer, to be placed to the account of the Paymaster-General of the Forces at the Bank of England.

'The King's warrant, in respect to the Army Grants, answering, until the last issue, the same purpose as the Letters of Privy Seal for the issue of the Navy and Ordnance Grants.

'The King's warrant gives the Paymaster-General a credit at the Exchequer for the amount specified in it; but further directions from the Treasury are necessary before he can receive any actual issue upon it: these directions are given by letters to the Auditor of the Receipt of the Exchequer, upon memorials being presented to the Treasury from time to time by the Paymaster-General, stating always the head of service for which the money is required.

'When nearly the whole grant for the year has been issued under the authority of these sign manual warrants, the final issue, called "The Winder," as winding up and completing the grant for the year, is made by a letter of Privy Seal *.'

And with respect to issues to the Ordnance Department, they say,—'When parliament has voted a grant for the ordnance service, the Treasury procure (in the same manner as we have described in our Report on the Navy) a letter of Privy Seal, as the authority of the Crown for the issue of a portion or the whole of the grant; and under this sanction, the issues by Treasury letters or orders to the Exchequer are given as sums are wanted, for which the Treasurer, under the direction and authority of the Board of Ordnance, and after a formal memorial from that Board to the Treasury, applies †.'

Messrs. Brooksbank and Beltz state in their Report, 'that as soon as a navy grant has been voted, the King's Warrant is obtained by the Treasury for a letter of Privy Seal to be prepared as an authority to the Exchequer for the issue of a large sum, generally a million or more, in part of the grant.

'This sum is not issued at once from the Exchequer, but the Privy Seal gives the Treasurer of the Navy credit at the Exchequer for the sum specified in it; and as often as money is required for the navy, transport, or victualling service, the Treasurer of the Navy applies, by the direction of the Navy or Victualling Board, to the Treasury for the sum wanted.

'In consequence of such application to the Treasury, a letter is sent from that office, under the sanction of the before-mentioned Privy Seal, to the Exchequer, to direct the sum ap-

* Messrs. Brooksbank and Beltz's Report, pp. 36, 37.

† Ibid. p. 68.

plied for to be issued to the account of the Treasurer of the Navy at the Bank of England; and the issues are continued in this manner from time to time by Treasury letters, till the amount of the credit given by the King's Privy Seal is exhausted, when a new Privy Seal is prepared for a fresh sum; and this process continues till the completion of the grant of Parliament for the year*.

After directing the attention of your Lordships to the detailed account of the various authorities under which the public money is issued by the Exchequer, we have to request consideration of the plan by which we propose to simplify the operation.

As we do not desire or intend to propose to your Lordships any greater innovation on what we find established, than is absolutely necessary for carrying into effect the objects of the Commission, we select the course of practice just described as adopted with regard to Exchequer issues for the navy as a guide to our suggestions; and adopting the principle which we thus find to be sanctioned by present usage, we commend that a general credit be given in the first instance to the Exchequer, by the Crown, to each department or office concerned in the management of the public expenditure; such amount as Parliament shall have voted to such department or office; and that a special credit be given, subsequently, by warrants of the Treasury, to make use of the credit.

We propose, as the mode of giving these credits, the following regulations, which we submit for your Lordships' consideration:—

1. The document by which the Crown conveys its authority to the Exchequer to give a credit, to be called, what it will be, an order on the Exchequer, so as to avoid any ambiguity which might be the result of continuing to use the *Privy Seal*†.

2. This document, or Royal Order, to be drawn up in the same form for every department or office of expenditure.

3. The credit given by it to the Treasury, to be for the sum appropriated annually by Parliament to each such department or office.

4. This credit to be made use of by the Treasury from time to time by special warrants to be issued in favour of the department or service for the use of which the money has been appropriated by Parliament.

5. Each royal order to have annexed to it a copy of

* Messrs. Brooksbank and Belz's Report, p. 14.

† See Appendix (D.), p. 32.

estimates on which Parliament has granted the money for which credit is to be given.

6. Each royal order is to be countersigned by three Lords of the Treasury.

7. An abstract of each royal order to be registered in a book to be kept for this purpose at the Treasury.

With respect to the warrants to be issued by the Treasury, directing the Exchequer to give credits, we propose the following regulations:—

1. The warrant to refer to the royal order, under the sanction of which the credit is to be given.

2. Each department, or office of expenditure, to transmit to the Treasury, before a fixed day of each month, an estimate, showing how much money will be required for payments in the ensuing month. The estimate to specify the heads of service for which money is required, and also the items of the estimates voted by Parliament, by which the payment of the money is authorized; an application for the credit demanded, is to accompany the estimate.

If any unforeseen pressure or emergency shall arise after the monthly estimate has been sent into the Treasury by a department, a special estimate to be sent to the Treasury, on which a warrant may be issued for an additional credit.

3. After each application has been examined in the proper division of the Treasury, the same to be signed by the chief clerk, and submitted by him, for signature, to a Board of Treasury.

4. The Board, after further examination of the same, and approval of it, to direct a warrant to be issued to the chief officer of the Exchequer.

5. A separate division to be established at the Treasury, for the issue and record of all warrants granted upon the Exchequer.

6. After the warrant is prepared in such division, the same to be signed by the chief clerk, and submitted by him, for signature, to a Board of Treasury.

7. The warrant to direct the Exchequer to order the Bank of England to open a credit in its books for the sum specified in the warrant, to be at the disposal of the Paymaster, whose duty it is to make payments for the department or office on whose estimate the sum has been issued.

8. Each warrant to be drawn in the same form, for every department or office of expenditure.

9. All warrants to be sent to the Exchequer before a fixed day in each month.

10. An abstract of each warrant to be registered in the war-

now charged, directing them in future to be paid at the Treasury, where payments to a large amount, of the same description, are now made. The sum at present granted for Civil Contingencies, is issued by the Exchequer on account to an agent. This agent belongs to the Treasury Department, and pays each individual who has a claim under this grant. Up to the year 1826, the Exchequer was charged with making these payments to individuals, as it is now charged with the payment of certain salaries, pensions, and annuities: but the new practice was introduced as one much more convenient to the parties entitled to receive the money voted for Civil Contingencies, and as affording equal securities for the public interest. The experiment has proved successful; and it is one which, in our opinion, should be extended to the transfer from the Exchequer to the Treasury of all payments of this description to individual creditors of the public; and in this way the functions of the Exchequer will be confined, as we think they ought to be confined, with respect to the application of the public money in its custody, to giving credits only, under the authority of the Crown, in pursuance of the directions of the Treasury.

At present, all persons who have monies to receive at the Exchequer, and who are unacquainted with its usages, experience great difficulty in obtaining the necessary instruments from the Treasury; and on application at the Exchequer, a delay of three or four days is frequently experienced in passing the instruments through the offices*.

In recommending to your Lordships that the salaries, pensions and annuities, which are paid at the Exchequer, should be transferred in future for payment to the Treasury, we do not mean to propose that this business should be placed under the management of an individual in the Treasury Department, as was the case when, in 1826, the payments of the Civil Contingencies were so transferred; but we are of opinion a very important principle, in managing the expenditure of the public money (which we shall on a future occasion more fully develop) should be applied in this case, namely, that the business of examining a claim to payment, and of making that payment, should be in distinct and separate hands. We propose, therefore, that on the removal of the payment of salaries, &c., from the Exchequer to the Treasury, a Chief Clerk, with Assistants, should be appointed to receive and examine all claims for payment, and to issue an order for each payment on a Paymaster to be appointed for making these payments;

* See evidence of Mr. Vernon, Appendix, p. 169.

each such order to be drawn according to a prescribed and uniform model, and, when countersigned by the Paymaster, to be made payable at the Bank of England: the funds to be provided at the Bank of England for these purposes, by estimates and credits, in the same way as we have already proposed for all offices of expenditure.

To reduce and simplify the business of the Exchequer still further, we recommend that the management of Exchequer bills be also transferred to the Treasury. As in the case of salaries, &c., the business of preparing and of issuing Exchequer bills should be separated from that of paying them. The Paymaster should have credits given to him at the Bank of England, by the Exchequer, under Treasury warrants, for their discharge. To prevent the issue of any Exchequer bills beyond the amount authorized by Parliament, it should be provided that every such bill be countersigned at the Exchequer, before it can obtain a legal currency.

We recommend, as an additional means of disembarassing the Exchequer of useless and complicated duties, the immediate abolition of fees. Not only the Exchequer, but every department of the public service, would be greatly benefited by their total suppression. Mr. Barton, one of the principal Clerks of the Exchequer, very correctly observes, 'The impropriety, if not absurdity, of issuing at any time a larger portion of the public money than is requisite for the public service, with the view of its being paid back to the public purse after a given interval (and after being exposed in the meantime to the risks of accidents in the hands of individuals), might strongly be urged in support of this proposition *.' Independently of this obvious objection, much time and labour must be wasted in calculating and receiving the amounts.

The preparations of the half-yearly impressed rolls should also be abolished. 'It would further seem,' says Mr. Ellis, 'that the preparation of half-yearly impressed rolls for the King's Remembrancer is unnecessary, as the entire business of the audit of public accountants might be left with the auditors of public accounts †.' And on similar grounds, 'the examination and certification of the accounts of Receivers,' and other 'Accountants,' preparatory to passing the same before the Auditors of public accounts, shall be discontinued at the Exchequer.

We can see no sufficient reason for continuing the practice of making particular taxes and portions of taxes subject to

* Appendix, p. 132.

† Appendix, p. 46.

particular charges or payments. A change in this respect will still further relieve the Exchequer from part of the unnecessary complication which at present embarrasses its operations. Whatever grounds may have formerly existed for this usage, they must have long ceased, and all distinctions of this description should cease with them. We feel no hesitation in proposing, that the whole proceeds of the taxes, and of the other sources of the public revenue, when in the custody of the Exchequer, should form one fund, liable to the whole charge of the public expenditure. No person can seriously entertain the opinion, that the public creditor derives the least additional security from the declaration, that part of the revenue is peculiarly applicable to the payment of his dividends; and, on the other hand, of all classes in the community, he is most interested in the introduction of any improvement that can effect simplicity, accuracy, and security, in the administration and application of the public revenue.

If, then, the several measures which we have thus recommended to your Lordships for the simplification and improvement of this system be adopted, the functions of the Exchequer, which will remain in all their integrity, will be, 1st, That of the receipt and safe custody of the public treasure; 2ndly, That of control over the Crown and its Ministers; and, 3dly, That of Record: for the efficient discharge of all which attributes, it has been our primary object to provide complete security.

We now proceed, in the further discharge of our duty, to the consideration of what books it will be necessary to introduce in order to establish an intelligible, plain, and correct system of record and account at the Exchequer. We recommend that these books should be under the management of two departments, one of record, and the other of accounts. In the department of record, all the royal orders for directing credits to be given for the service of the several public departments, should be entered in an abstract form, and in the same way all the monthly and other Treasury warrants for giving credits at the Bank of England. It should also record all Parliamentary grants and Acts of Parliament connected with the expenditure of the public money. The business of record should have connected with it the duty of examining the legality of every order which is sent to the Exchequer, and of comparing all the special warrants of the Treasury with the authority given by the royal order; and it should have the power of stopping credits if not legal.

The department of Accounts would have to register, in a

business-like form, on the double-entry plan, all the receipt and credit as they occur. A cash-book should in which all the revenue specification papers, or other documents, of payments made into the Bank on account of the Exchequer, should be chronologically entered, such specification papers, or other documents having been duly compared with the daily statements sent by the Bank to the Exchequer.

This department will also be required to enter, in order, an abstract of cash warrants sent by the Bank to the Exchequer, showing the date, service, and amount, and the particulars of the credits given in conformity therewith.

Accounts of the same kind as those which are now made weekly, quarterly, and annually, by the Exchequer Treasury, should be made up and sent there, with such improvements as the proposed alterations in the system may suggest*. The weekly certificate now made, perhaps, be made hereafter applicable to the Exchequer, enabling the Treasury to keep its journal and ledger of the revenue concurrently with the Exchequer.

Quarterly accounts of all credits given by the Bank in pursuance of Treasury warrants, should be sent to the Audit Office.

The books which we have proposed to be kept, with the elementary matter out of which the transfer journal and ledger are to be made. The journal should contain the entries, extracted from these books, of the revenue, the amounts of royal annual orders, monthly or other credits given to the several Payments, the Treasury warrants, arranged in the manner as the merchants, preparatory to their entry in the ledger, the facts should be collected under a prescribed heads from the journal, by the double-entry system posted from day to day, according to the merchant. The ledger would constantly show, in their most convenient form, the balances at the disposal of the Exchequer, Bank of England, the gross receipts from the different sources of public revenue under their particular heads, transferred to be given by the Treasury, and the balances to be disposed of by the different departments. It should be balanced monthly; and at the end of the year will afford the means of making up an accurate account of all the public revenue of the year, showing from what sources it has been derived; and, 2dly, Of all the

* For a description of these Accounts, see Appendix,

which credits have been given by the Exchequer at the Bank of England towards the payment of the public expenses of the year, shewing to what services it has been applied.

With the view of accomplishing a complete settlement of the annual accounts, and of preventing all obscurity or mistake, arising from the mixing of the amount of credits for the service of one year, with the amount of credits for the service of another year, we propose that the Exchequer shall cease to give credits on the 1st of October of each year for money voted in the year ending with the preceding 31st of December; and that all credits not made use of by a day to be fixed, shall be cancelled; and that the funds not applied, shall revert again to the disposal of Parliament.

As we have not the slightest hesitation in advising the employment of the commercial system of book-keeping, in its purest and most simple form, in all the public departments, and as we consider its application as forming the necessary groundwork of any really important improvement, we shall refer, somewhat in detail, to the reasons which have induced us to recommend it so decidedly and urgently to the approbation of your Lordships.

The peculiar excellency of what is denominated the mercantile system of book-keeping by double entry, consists in the facility with which it embraces accounts, however complex, various, and extensive; giving to all their differences of detail a unity of result, and concentrating them at last in the most condensed shape, while it enables the examiner to trace them without difficulty to their remotest ramifications. In the initiatory or auxiliary books of account, a correct system will admit of all the modifications suited to the particular service; but as soon as the principal or double-entry books take possession of the facts of an account, however intricate and varied, they become subjected to its general and harmonious law. Its machinery is employed to obtain an ultimate balance-sheet, which will present, in a concise, correct, and intelligible form, all the centralized facts of receipt on the one side, and of expenditure on the other, under their special heads. Of the efficiency of this system, the trading world, in its infinite variety of commerce and concerns, gives unanimous evidence. Into every well-regulated manufactory,—into every extensive mercantile establishment in every part of the civilized world,—it has gradually but peremptorily forced its way. The revenues of no government have been safely administered,—the accounts of no government have been intelligibly kept,—the business of no government has been promptly and satisfactorily despatched,—until the commercial system has been in-

introduced, with its order and uniformity, into the different departments. Several of the Governments of Europe have adopted this method after repeated and vain attempts to accommodate by other means the dissimilar usages of their various public offices to one general system; and there is no instance of any Government having abandoned the mercantile practice, after having once employed it. On the contrary, every Government that has introduced it has borne testimony to its adaptation to national concerns, and its complete efficiency for all fiscal and financial operations and records. It is the system adopted by the East India Company, both at home and in their dependencies abroad; and we need only refer to Mr. Bowring's Report on the Public Accounts of France, for irresistible proofs of its value, practicability, comprehensiveness, clearness, and efficiency. Indeed, it appears from his statement, that a succession of Ministers of Finance have borne unanimous and cordial testimony to the excellent workings of the commercial system of accounts, in all the departments of Government; that the objections originally suggested against it, by persons who had not attentively considered its bearings, on the grounds of its not being adapted to public official accounts, have all given way before the evidence of its sufficiency and superiority. In the words of Count Chabrol (the late Minister of Finance), 'Simplicity and rapidity, in the progress of the public accounts, have been accompanied with clearness and regularity of result. Incompleteness and delay have been succeeded by publicity and promptitude*.'

The system of accounts as adopted in France has afforded perfect security against default and dilapidation; it has brought with it savings of expense to the amount of several millions sterling per annum; it has diminished the labours and anxieties of the public servants, and has again and again been eulogised, after elaborate and detailed examination, by statesmen of all parties in both Houses of the French Legislature. Opposed to such facts, and to the admitted experience of the whole commercial world, we do not conceive the opinions hostile to this system of accounts have any considerable weight.

The late Board of Treasury, in their Minute of the 14th July, 1829, recognise the plan of double entry, as the principle proper to be adopted, and state the propriety of substituting, for the numerous account-books now in use, a regular cash-book, journal, and ledger, as the foundation of a system of book-keeping upon the plan of double entry; and again they

* Rapport au Roi sur l'Administration des Finances. Mai 1830, p. 5

declare 'that a thorough knowledge of book-keeping by double entry is, above all, indispensable to the success of the new measures *.'

This is, indeed, the great principle of the best commercial accounts. And though, in the auxiliary books of merchants, there are many varieties suited to their different concerns, there is no essential difference in the way in which all intelligent merchants keep their double-entry journal and ledger. The ledger invariably represents concentrated, and not diffuse accounts; it is, in a word, the amalgamation of similar facts under their different heads; it is the volume of results, and not of particulars; it is, in fact, the tabular centralization of all the various auxiliary books, and the final instrument of the balance-sheet. The plan of double-entry is but the means of collecting in the ledger the particular facts scattered through the elementary books in which they are recorded. A proper system of accounts will arrange all details in its progress; but while it arranges, it condenses at every step, till it brings all its topics under their principal and primary heads in the pages of the ledger; and when a reference is made from it to the journal and auxiliary books, it will readily supply all details with the greatest facility and accuracy.

We have said thus much in recommendation of this system, from the strong conviction we entertain that its general adoption in the public departments is the great, prominent, all-important improvement, without which, every other will be necessarily and essentially imperfect. This system, properly understood, leaves nothing to the caprice of the accountant; it subjects all the elements of an account to an undeviating, self-corrective operation, the result of which is, as we have said, their centralization under their appropriate heads. It provides against all confusion between contingent and positive claims—between payments ordered and payments made; in a word, compels the grouping together of all facts which are of a similar or homogeneous character.

In proposing to your Lordships these extensive changes, we beg to refer to the following observations of the Clerk of the Pells, who says, that 'Although the accuracy attained by the ancient regulations and practice of the Exchequer be indisputable, and although the *primâ facie* argument in favour of a system thus effecting its objects, has, on former occasions of inquiry, prevailed so far as to prevent the adoption of any material alteration, yet, as the perfection of the system rests

* Parl. Papers, 1831. No 50, p. 18:

upon the multiplication of checks, and the consequent diminution of individual responsibility, it is not without objections sufficiently apparent, and has an obvious tendency to increase the amount of business, together with the expenditure incurred in its discharge *; and although it may appear that the existing system has provided for the safe custody of the public money, the security against fraud, according to the evidence given before the Commission of 1830, will be found to depend, not only on its ancient forms and usages, but to a great degree on the respectability and good conduct of the individuals who are employed to fill the situations of clerks in the Tellers' Offices.

The following is the evidence of Mr. WILDE, who has been a Clerk in Lord Bathurst's Office for nearly thirty years:—

'Has the Teller's Clerk no means of falsifying the entry of the payment in his books, so as at the close of the day to make it apparently agree with the improper payment made by the Bank Clerk?—It is difficult to prevent a man, who is placed in an office of trust, from committing a fraud, if he is disposed to do so; but if a Teller's Clerk were to commit a fraud, it must be discovered in the course of a very short period of time.

'In point of fact, how many Clerks are usually in attendance during the time of making payments?—Four.

'Have they such a check upon each other's proceedings, that if anything were done incorrectly by one, it must be discovered by the other?—The check I have alluded to would certainly discover in a very short period of time any fraud that had been committed by any one of the Clerks.

'That check, to which you alluded, is the general system described in the Return made to the Commissioners?—It is. The great security, however, against the commission of fraud, is the respectability of the individuals who are appointed to fill the situation of Clerks in the Tellers' Offices, because the temptation is certainly greater in those offices than in almost any other, the money being more at the command of the Clerks.

'In what respect?—The money is in the first instance frequently paid into his hands; it is always supposed to be so, though for the convenience of business it is generally received by the Bank Clerk.

'If it is actually received by the Bank Clerk, in what way is

* Appendix, p. 48.

it at the disposal of the Teller's Clerk?—At the close of the day, the Bank Clerk sends in, to be locked up in the Teller's chest, the money which he has received in the course of the day; that money is for a time in the custody of the Teller's Clerk.

'Is it not in the chest?—Not until it is locked up.

'What interval takes place between the handing it over to him, and the locking up?—Sometimes a very considerable one, an hour or two, and sometimes a very few minutes.

'What is the reason for that interval?—The chest cannot be opened without the Clerk of the Pells and the Auditor attend, they having the custody of two of the keys; till they come, the money remains in the possession of the Teller's Clerks.

'Does it remain in the possession of one, or of the Clerks jointly?—Of the Clerks jointly in the Office.

'Where do they deposit it; have they any chest?—No; it is merely placed upon their desks.

'Is it frequently left in the custody of a single Clerk?—It may so happen.

'So that it may frequently happen that a single Clerk remains in the possession of a considerable treasure during the interval between the departure of the Bank Clerk and the arrival of the proper officers to open the public chest?—It may so.

'And you consider that it is a proof of the respectability and integrity of the Clerks of the Tellers, that that great temptation has not led to depredation?—I have never heard of any instance having occurred in the Tellers' Office, of any public money having been misappropriated by any of the Clerks. There are other sums of money which the senior Clerk has the sole custody of; for instance, the fees which have been detained from persons receiving money at the Exchequer; these fees sometimes amount to a very considerable sum, which is entirely in his possession till paid over by him at the close of the quarter.

'In what sense may that be said to be in his possession; is it in his possession by rule and regulation, with directions to him in what way to dispose of it, or is it only incidentally in his possession till the proper person takes charge of it?—It is in his possession from the moment it has been detained by him, until paid over at the close of the quarter.

'To what amount may that occasionally go?—I have known it as high as 20,000/.

'Remaining in the hands of one of the Clerks of the Tellers from some period in a quarter, until the close of it?—Yes.

' Has no regulation been adopted with respect to that money, to give security to the custody of it?—Each Clerk is under security to his Deputy Teller.

' To what amount may the Clerks be under such security, whom you have now alluded to?—Not to the extent of the sum which they have sometimes had in their custody.

' It is a case, then, of entire confidence on the part of the Teller towards his Clerk?—Certainly it is. The money to which I have alluded is not public money; it consisted of fees which had been paid by individuals, and belonged to the Tellers. At the time when this large sum was in the custody of the Teller's Clerks, there were two unregulated Tellers, and the amount of fees was much greater then than it is at present.

' That is no longer the case with respect to any fees which exist, upon the part of the public, and which are paid over to the Receiver of Fees?—No.

' It only exists, then, with respect to the office of Lord Camden, if at all?—Exactly so; it has reference to what formerly existed.

' Upon the whole, you conceive that it is due to the gentlemen of the Exchequer to state, that it is a proof of their integrity and correctness, that no depredations have ever been committed?—I do; for I am not aware of any depredation ever having taken place in the Tellers' Office.

' What amount of money do you suppose may remain in the hands of the Clerks, in the manner you have described, between the close of the business of the Exchequer, and the depositing in the chest?—That depends upon the amount of the sum which has been received that day, the whole of which may be in his custody.

' Is it not sometimes a large amount?—I have known it exceed 1,000,000*l*.

' In what shape does that money exist?—At present it exists in Bank notes.

' Is it usually in Bank notes, such as would be easily available, or in cancelled notes, or in other descriptions of paper representing money?—Sums exceeding 10,000*l*. are in what are called special notes.

' Which special notes would not be available to any party committing the crime of purloining them?—Certainly not.

' To that extent, therefore, with respect to the monies existing in that form, the temptation to the clerk is diminished?—It is.

' That temptation only applies to that portion of the amount which is in sums under 10,000*l*.?—It does; all sums below 10,000*l*. are in common negotiable Bank of England notes.

* So that a large sum would be available in the case of a clerk disposed to commit a depredation?—Certainly it would*.

And Mr. Penwarne says, 'By having but one Teller, or by the officers of the Bank of England attending at the Exchequer, receiving and paying the monies, as in fact they now do, the business would be transacted with equal, if not greater security than it is at present, rendering unnecessary the whole of the accounts now kept by the Tellers, and many of those in the offices of the Auditor and the Clerk of the Pells †.'

The proposed simplification of the manner of receipt, by requiring the payment of all public monies into the Bank of England to the account of the Exchequer, will remove no one real security, while it will get rid of many unnecessary and cumbrous, if not dangerous transfers. So again with respect to the due security for the appropriation of any sum to the public service, that security will not be diminished, but be very considerably increased by the discontinuance of the practice of making issues to be placed under the custody of accountants, as it also will by the adoption of the plan proposed of giving credits at the Bank of England, instead of making such issues.

The present system of the Exchequer had its origin in, and has retained many of the characteristics of, a period when the existing facilities and securities for the transfer of money were wholly or almost wholly unknown; when Banks, Bank credits, Bank cheques, and Bank notes had no existence, and when the whole system of pecuniary intercourse was rude and imperfect. Multiplied checks were needful at a time when all payments were made in coin by weight and tale; but these very checks become embarrassing, as well as useless, when the operations have changed their character. In its earlier history, the Exchequer sometimes received coin by weight, and at other times by counting (tale); and it had its departments both for melting and assaying, when the coin delivered was believed to be alloyed beneath the legal standard. The Roman numerals, uncouth, obscure, and inconvenient as they are, and inapplicable to the commonest purposes of arithmetical calculation, were the usual formulas of abbreviation in the Norman period, and were consequently employed at the Exchequer, though the Exchequer is probably the only establishment in the civilized world that still retains them in preference to the simple and intelligible Arabic numerals, into which, in fact, every document is now translated in the Ex-

* See Appendix, p. 173, *et seq.*

† See Appendix, p. 41.

chequer books*. In the same way, much of the phraseology which is still retained, shows how little suited to the present period are many of its ancient forms. The *imprests*, for example, were loans to individuals, for which they were accountable to the King, being in the Latin warrants called *sums de præstilo*, or, in the Norman French, *in prest* (whence *imprest*), that is, in loan, or, as they are sometimes called, an *accommodatum*, to the parties. Again, the ancient judicial functions of the Court of Exchequer gave to the terms which it employed a meaning which they no longer convey; while the changes in the character of all pecuniary transactions have made other terms obsolete and inapplicable. As respects the forms of receipt and issue, every process remains now nearly the same as when coin alone was current; the transactions, as at present conducted between the Bank and the Exchequer; the Tellers' chests; the mode of entering and vouching payments; the authorities for issues,—are complexities which the facilities offered by banking may completely and advantageously supersede. In a quotation repeated by Mr. Barton, from the Report of Commissioners of Accounts in 1782, it was well remarked, 'that if the alterations of the terms have taken away the necessity of the ancient formulas upon which the present mode of transacting business is founded, it is reasonable the superstructure should fall with it.'

If the proposed arrangements be adopted, the business of the new Exchequer will be so much simplified and diminished, that it would be able to exercise all its functions with a very small establishment. It appears to us, that an office consist-

* The Commissioners of Accounts, of 1782, thus express themselves as to the forms then and still in use at the Exchequer :—

'As to the forms employed :—

'An account in the Exchequer form is in English, but contains some Latin terms. The *imprest* roll is all written in an abridgment of the Latin language. The sums in both are expressed in characters that are in general corruptions of the old text, and are in use nowhere that we can find but in the Exchequer; characters very liable to mistakes, inconvenient and troublesome, even to the officers themselves. The sums so expressed cannot be cast up. Most of the accounts in the Exchequer are made up twice; first in common figures, that they may be added together; and then turned into Latin, and the sums entered in the Exchequer figures; and that the high numbers in a detailed account may be understood, they are written in common figures under the characters. They are defective, having no characters to express high numbers, as millions; they are unintelligible to the persons either receiving or having other money transactions at the Exchequer.'—*Journals*, 1782. 456.

of the following persons would be quite competent to the charge of every requisite duty.

	£.	Per Ann.
One Comptroller-General of the Exchequer	1000	£ 2000
One Deputy Comptroller-General	1000	
One Chief Clerk	£800	
Two Sub-Clerks, at 200l.	400	
Two Auxiliary Clerks, at 120l.	240	
Two Sub-Auxiliary Clerks, at 80l.	160	
	1800	2600
	£.	4600*

the number of persons now employed in the Exchequer, in three departments, of the Auditors, the Clerk of the Pells, the Tellers, is sixty-eight; and the expense of the whole 1,489l. 9s. 4d.

the details are as follow :—

Persons.	Offices.	Salaries.
28	Auditors' Office.....	£14,407 0 0
16	Pells' Office.....	7,157 10 0
18	Three Tellers' Offices .	17,124 19 4
		38,689 9 4
6	Lord Camden's Office .	5800 0 0
68		£44,489 9 4

the economy to the public, therefore, when the new system in operation, will be very considerable. But in proposing these changes in the establishment of the Exchequer, we trust it will not be supposed we mean to recommend that so many persons should be reduced, without due consideration of their services and present claims. We hope that none will suffer in their pecuniary circumstances; for we believe that the most certain as well as the most satisfactory means of inducing great changes in the public establishments with a view to economy, will be found to consist in as little interference as possible with the just claims of individuals. We

The duties of the different officers of the new Exchequer will be laid in Appendix (O.), p. 42.

are of opinion that the chief officer of the Exchequer hold his office for life; and to secure a more efficient than has hitherto existed over the application of the public money, we suggest that this officer should be required to lay before Parliament, before the 15th day of January, an annual account of all monies received and credits ordered by the Exchequer during the year, and we further recommend, that a law be passed establishing a Commission of persons independent of the Exchequer, chosen annually by the House of Commons, to audit the account, and to report their opinion upon it before the budget is voted.

At the same time that we propose this new and faithful appropriation of the public money, we suggest that the best security will be obtained in such public accounts as is founded on the principle suggested.

We think that no holidays should be allowed the Exchequer, except such as are kept at other public offices; that the hours of attendance should be subject to the same regulations as those adopted by other departments.

We have not hesitated in recommending to the Government changes so important as those we have suggested, because we do that they are demanded by the exigencies of the times, and being aware how little the ancient principles of the Exchequer have been modified by, or moulded into, the improvements which have been introduced by the modern system of all financial concerns. But while we are strongly of opinion that very essential alterations are required, we have at every step of our progress with the utmost care and the strongest desire and determination to strengthen and constitutional security for the public treasury, and gravity and responsibility of the duties we have in charge, we are most sensible; and our anxiety increased by the consideration, that in this our first attempt we have had to lay down some of those important principles which must be applied, as we proceed, to all the public service. While we have had to follow the views of Commissioners who have preceded us in part of the field of inquiry, we have also derived much support from the sanction of their recorded opinions, and with them the necessity of 'recommending the retention of ancient practices, which were thought by our ancestors to be absolutely necessary for the protection of the King's revenue, and of 'suggesting alterations opposed to the opi-

ages*," when those practices are become no longer applicable to the present state of things, and those alterations are peremptorily demanded by a due regard to the public interest, and to the charge entrusted to us.

In another Report we shall suggest to your Lordships such plans for the payment of the public expenses as appear to us necessary to be adopted, in consequence of the alterations we have brought under your consideration respecting the receipts and issues of the public money.

We have the honour to be, my Lords,

Your Lordships' most obedient humble servants,

H. PARNELL.

J. RUSSELL.

J. R. G. GRAHAM.

JAMES KEMPT.

C. POULETT THOMSON.

F. T. BARING.

EDWARD ELLICE.

War Office, October 8, 1831.

* Report of the Commissioners appointed in 1824 to inquire into certain offices of the Exchequer.—Papers of Committee of Finance of 1828, No. 27.



APPENDIX.

No. I.

ARTICLES,

Being Materials of Manufactures, Buildings, Ship-Building,
&c. &c.

An Account of the Net Produce of the CUSTOMS DUTIES in the United Kingdom, as stated in the Finance Accounts for the Year 1837, on each of the following Articles; and showing the Rate of Duty on each Article:—

ARTICLES.	Net Produce in the United Kingd.			RATES OF DUTY.
	l.	s.	d.	
Year 1837:				
Annotto	1,577	16	10	Flag Annotto, 2d. per lb. Other sorts, 1s. per lb.
Antimony, crude	607	15	8	15s. per cwt.
Argol	1,125	2	6	Of British Possessions, 1s. per cwt.
Ashes, Pearl and Pot.	5,777	18	2	Of other places, 2s. per cwt.
Barilla and Alkali*	72,419	9	11	Of British Possessions, free.
Bark, Oak, and Corktree	22,138	4	4	Of other places, 6s. per cwt.
Brimstone	5,348	8	1	8d. per cwt.
Borax	3,767	2	8	Rough, 6d. per cwt.
Bristles	25,938	19	9	Refined, 6s. per cwt.
				In flour, 8s. 6d. per cwt.
				Refined, 6d. per lb.
				Unrefined, 8d. per lb.
				Dressed, 1s. per lb.
				Rough and in the tufts, and not sorted, 2½d. per lb.
				Sorted, or arranged in colours, and not entirely rough and in tufts, 3½d. per lb.
Cochineal	4,162	13	11	Of British Possessions, 2d. per lb.
Cork	20,200	3	8	Of other places, 6d. per lb.
				8s. per cwt.

* This duty was reduced to 2l. a ton in 1831.

ARTICLES.	Net Produce in the United Kingd.		RATES OF DUTY.
Dye and Hardwoods, viz:	l.	s. d.	
Boxwood.....	2,179	1 9	Of British Possessions, 1l. per ton. Of other places, 5l. per ton.
Brazil and Zebra Wood.....	684	17 7	Brazil Wood, 5l. per ton. Zebra Wood, 2l. per ton.
Brazilletto or Jamaica Wood.....	100	14 5	16s. 8d. per ton.
Camwood.....	479	18 8	15s. per ton.
Cedar Wood.....	4,498	6 2	Of British Possessions, 10s. per ton. Of other places, 2l. 10s. per ton.
Ebony.....	169	19 9	Of any British Possession, and imported di- rectly from thence, 15s. per ton. Otherwise imported, 10l. per ton.
Fustic.....	821	14 5	Green Ebony, of and from any British Posses- sion, 3s. per ton.
Lignum Vitæ.....	648	8 6	From any British Possession, 3s. per ton. From other places, 4s. 6d. per ton.
Logwood.....	1,441	8 8	Of British Possessions, 10s. per ton. Of other places, 2l. per ton.
Mahogany.....	68,729	19 4	From any British Possession, 3s. per ton. From other places, 4s. 6d. per ton.
Nicaragua Wood.....	1,423	7 2	Of Bermuda or the Bahama Islands, and im- ported direct from thence, or imported direct from the Bay of Honduras, in a British ship cleared out from the port of Belize, 2l. 10s. From Jamaica, 4l. per ton.
Red or Guinea Wood.....	8	1 4	Otherwise imported, 7l. 10s. per ton.
Barwood.....	74	8 7	15s. per ton.
Saunders, Red.....	97	9 5	15s. per ton.
Rosewood.....	7,276	5 4	7s. per ton.
Elephants' Teeth.....	3,227	12 9	12s. per ton.
Feathers for Beds.....	5,523	17 8	10s. per ton.
Flax and Tow, and Codilla of			1l. per cwt.
Hemp and Flax.....	8,974	4 0	2l. 4s. per cwt.
Furs.....	21,276	9 0	1d. per cwt.
			Badger, 1s. 6d. each.
			Bear, from any British Possession in America, 2s. 6d. each.
			— from other places, 4s. 6d. each.
			Beaver, from any British Possession in Ame- rica, 4d. each.
			— from other places, 8d. each.
			Cat, from any British Possession in America, 8d. each.
			— from other places, 6d. each.
			Coney, 1s. per 100.
			Ermine, 8d. each.
			Fisher, from any British Possession in Ame- rica, 6d. each.
			— from other places, 1s. each.
			Fitch, 2s. 2d. per dozen.
			Fox, from any British Possession in America, 4d. each.
			— from other places, 8d. each.
			Hare, 1s. per 100.
			Leopard, 3s. 6d. each.
			Lion, 6s. each.
			Martin, from any British Possession in Ame- rica, 3d. each.
			— from other places, 6d. each.
			Mink, from any British Possession in Ame- rica, 2d. each.
			— from other places, 4d. each.
			— dressed, 2s. each.

CUSTOMS DUTIES IN 1827.

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ARTICLES.	Net Produce in the United Kingd.	RATES OF DUTY.
—	—	—
continued).	l. s. d.	
		Mole, 6d. per doz.
		Musquash, 1s. per 100.
		Nutria, 12s. 6d. per 100.
		Otter, from any British Possession in Ame- rica, 1s. each.
		— from other places, 1s. 6d. each.
		Ounce, 7s. 6d. each.
		Panther, 9s. 6d. each.
		Raccoon, from any British Possession in Ame- rica, 1s. each.
		— from other places, 2d. each.
		Sable, 2s. 4d. each.
		Squirrel, undressed, 11s. 6d. per 100.
		— tawed, 17s. 6d. per 100.
		— tails 20l. per centum ad valorem.
		Swan, 1s. each.
		Tiger, 9s. 6d.
		Weasel, 4s. 9d. per 100.
		Wolf, from any British Possession in America, 1s. each.
		— from other places, 2s. each.
		— tawed, 17s. 6d.
		Wolverine, from any British Possession in America, 6d. each.
		— from other places, 1s. each.
		Unenumerated, undressed, 20l. per cent. ad valorem.
		— dressed, 75l. per cent. ad valorem.
.....	864 5 9	5s. per cwt.
ad Copal	2,950 14 2	Rough, and in no way cleaned, 5d. per lb.
.....	9,073 1 8	Scraped, or in any way cleaned, 6d. per lb.
.....	678 17 8	From any British Possession, 6s. per cwt.
.....	5,102 2 1	From other places, 12s. per cwt.
.....	4,601 6 8	From any British Possession, 8d. per lb.
.....	1,055 12 0	From other places, 1s. 10d. per lb.
.....	3,190 0 6	Cake-lac and Lac-lake, 10l. per cent. ad val.
.....	2,749 8 5	Lac-dye, Seed-lac, and Stick-lac, 5l. per cent. ad valorem.
other sorts	922 6 8	Shell-lac, 20l. per cent. ad valorem.
.....	104,478 2 9	From any British Possession, 6s. per cwt.
.....	26,104 18 5	From other places, 12s. per cwt.
.....	2,219 8 0	1s. per lb.
.....		6d. per cwt. after 10 August 1829.
.....		1s. per lb.
.....		Camels, of any British Possession, free.
.....		— of other places, 1d. per lb.
.....		Cow, Ox, or Elk, 2s. 6d. per cwt.
.....		Goats, of any British Possession, free.
.....		— of any other place, 1d. per lb.
.....		Unenumerated, 5l. per cent. ad valorem.
.....		Dressed, 4l. 15s. per cwt.
.....		Undressed, of any British Possession, or of New Zealand, free.
.....		— of any other place, 4s. 8d. per cwt.
.....		Dry, of any British Possession, 2s. 4d. per cwt.
.....		— of other places, 4s. 8d. per cwt.
.....		Wet, of any British Possession, 1s. 2d. per cwt.
.....		— of other places, 2s. 4d. per cwt.
.....		Of the West Coast of Africa, not exceeding 14lbs. each, 2s. 4d. per cwt.
.....		Horse, Ox, or Cow, tanned, and not otherwise dressed, of any British Possession, 8d. per lb.

ARTICLES.	Net Produce in the United Kingdom.			RATES OF DUTY.
	l.	s.	d.	
Hides, tanned,—(continued).				
Horns, Horn-tips, and pieces of				
Horns.....	814	10	0	Horse, of other places, 6d. per lb.
Indigo.....	31,378	12	8	— cut or trimmed, of any British Possession, 4d. per lb.
Iron, in bars, or unwrought.....	21,431	0	1	— of other places, 6d. per lb.
— of other sorts.....	893	5	5	Loah Hides, 1s. 8d. per lb.
				Muscovy or Russia, 15s. each.
				2s. 4d. per cwt.
				Of any British Possession, 3d. per lb.
				Of other places, 4d. per lb.
				Of any British Possession, 3d. per ton.
				Of other places, 1l. 10s. per ton.
				In rods, or drawn or hammered, less than square, 5s. per cwt.
				Cast, 10l. per centum, ad valorem.
				Hoops, 1l. 3s. 6d. per cwt.
				Old, 12s. per ton.
				Ore, 5s. per ton.
				Fig. of any British Possession, 1s. 8d. per
				— of other places, 10s. per ton.
				Wire, 1l. per cwt.
				Wrought, unenumerated, 20l. per centum
				valorem.
Isinglass.....	2,732	4	3	Of any British Possession, 15s. 10d. per cw
				Of other places, 2l. 7s. 6d. per cwt.
Juniper Berries.....	4,220	1	2	11s. 1d. per cwt.
Lead, Pig.....	32	12	3	2l. per ton.
— Black.....	1,302	12	6	4s. per cwt.
Madder and Madder-root.....	29,617	0	2	Madder, 6s. per cwt.
				Madder-root, 1s. 6d. per cwt.
Mother-of-Pearl Shells.....	502	10	9	5l. per centum, ad valorem.
Oil, Olive.....	35,767	7	3	8l. 1s. per ton.
— Palm.....	12,229	11	2	2s. 6d. per cwt.
— Train, Spermaceti & Blubber.....	5,934	5	9	Of British fishing, 1s. per ton.
— Oker.....	823	1	10	Of Foreign fishing, 20l. 12s. per ton.
Orchal and Onchelia.....	665	7	1	6s. 9d. per cwt.
Paper.....	912	5	0	3s. per cwt.
				Brown Paper, 3d. per lb.
Pitch.....	1,262	9	8	Unenumerated Paper, 9d. per lb.
				Of any British Possession, 9d. per cwt.
Platting of Chip and Straw.....	2,394	10	7	Of other places, 10d. per cwt.
				Of Bast Cane, Chip, or Horsehair, 1l. per
Quicksilver.....	4,970	3	6	Of Straw, 17s. per lb.
Rags, &c. for making Paper.....	2,026	11	9	6d. per lb.
Saltpetre.....	4,017	8	9	5s. per ton.
Seeds of all sorts (including				6d. per cwt.
Buck Wheat).....	166,604	10	2	Acorns, 1s. per bushel.
				Aniseed, 3d. per cwt.
				Buck Wheat, 14s. per quarter until 15th
				1829, from which date this article becomes
				subject to the Scale of Duties fixed by
				9 Geo. IV. c. 60, as Corn.
				Burnet, 1l. per cwt.
				Canary, 8l. per cwt.
				Caraway, 1l. 10s. per cwt.
				Carrot, 2d. per lb.
				Clover, Lucerne, Trefoil, and Grass Seed
				all sorts, 1l. per cwt.
				Coriander, 12s. per cwt.
				Cumin, 1l. per cwt.
				Fennel, 9d. per lb.
				Fenugreek, 9s. 6d. per cwt.
				Flax and Linseed, 1s. per quarter.

CUSTOMS DUTIES IN 1827.

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ARTICLES.	Net Produce in the United Kingdom.		RATES OF DUTY.
	l.	s. d.	
1 sorts,—(continued).			Forest and Garden, unenumerated, 6d. per lb.
			Hemp, of any British Possession, 1s. per qr.
			— of other places, 2s. per quarter.
			Leek and Onion, 1s. 6d. per lb.
			Millet, 11s. 6d. per cwt.
			Mustard, 8s. per bushel.
			Parsley, 1d. per lb.
			Pears for seed, 7s. 6d. per bushel.
			Piony, 6d. per lb.
			Quince, 8s. per lb.
			Rape, 10s. per last.
			Tares, 10s. per quarter.
			Worm, 1s. 6d. per lb.
..... 3,515 17 2			Unenumerated, 50l. per centum, ad valorem.
waste, knubs, & husks 15,608 2 7			1s. per cwt.
/n 112,708 2 6			1d. per lb.
			Not dyed, viz. Organzine and Crape, 5s. per lb.
			Not dyed, viz. Tram, 2s. per lb.
			Singles, 2s. per lb.
			Dyed, viz. Organzine and Crape, 6s. 8d. per lb.
			Singles or Tram, 4s. per lb.
being Furs..... 21,034 16 6			Calf and Kid, undressed, of any British Possession:—
			Dry, 2s. 4d. per cwt.
			Wet, 1s. 2d. per cwt.
			Of other places:—
			Dry, 4s. 8d. per cwt.
			Wet, 2s. 4d. per cwt.
			Calf, tanned, and not otherwise dressed, 9d. per lb.
			—, cut or trimmed, 1s. 2d. per lb.
			—, tawed, curried, or in any way dressed, 1s. per lb.
			Deer, of any British Possession in America, 1s. per 100.
			—, of other places, 2d. each.
			—, Indian, half dressed, 8d. each.
			—, undressed or shaved, 4d. each.
			Dog, 10d. per dozen.
			Dogfish, 5s. 2d. per dozen.
			Elk, 1s. each.
			Goat, 2s. 10d. per dozen.
			—, tanned, 2s. per dozen.
			Kid, 1s. 6d. per 100.
			—, dressed, 10s. per 100.
			—, dressed and dyed, or coloured, 15s. per 100.
			Lamb, 1s. 6d. per 100.
			—, tanned or tawed, 10s. per 100.
			—, tanned or tawed, and dyed or coloured, 15s. per 100.
			—, dressed in oil, 4l. per 100.
			Seal, of British taking, and direct from Newfoundland, 1d. each.
			—, of Foreign taking, 1s. each.
			—, otherwise imported, 3d. each.
			Sheep, 1s. per dozen.
			—, tanned or tawed, 2l. per 100.
			—, dressed in oil, 4l. per 100.
			Unenumerated, undressed, 20l. per cent., ad valorem.
			—, tanned, &c. 75l. per cent., ad valorem.

ARTICLES.	Net Produce in the United Kingd.		RATES OF DUTY.			
	l.	s. d.				
Smalts	12,517	15 2	6d. per lb.			
Soap, hard and soft.....	1,506	11 5	Of any British Possession in the Ea Hard, 1l. 8s. per cwt. Soft, 1l. 8s. per cwt. Of other places : Hard, 4l. 10s. per cwt. Soft, 3l. 11s. 3d. per cwt.			
Spelter	3,190	8 0	10s. per cwt.			
Stones, viz. Marble blocks.....	845	2 7	1s. per solid foot.			
Tallow.....	128,587	15 8	From any British Possession not is 1s. per cwt. From other places, 3s. 2d. per cwt.			
Tar.....	9,505	9 4	Of any British Possession, 12s. per l. Of other places, 15s. per last.			
			Of the British Possessions in America, and imported direct- ly from thence.			
Timber, viz.						
Balks and Ufers	1,006	4 0	Under 5 inches square, and under 24 feet long, per 120			
Battens and Batten Ends,	111,013	6 7	and 24 feet long, and upwards, per 120..... 4 17 6 Five ins. square, or upwards, as Fir Timber:— Battens, 6 and not exceeding 16 feet long, and not above 2½ inches thick, per 120..... 1 0 0 exceeding 16, and not ex- ceeding 21 feet long, and not above 2½ inches thick, per 120..... 1 3 0 exceeding 21 and not ex- ceeding 45 feet long, or if exceed- ing 2½ inches thick, per 120..... 2 0 0 exceeding 45 feet long, or 2½ inches thick, per 120..... 2 0 0 Batten Ends, under 6 feet long, and not exceeding 2½ ins. thick, per 120 and exceeding 2½ in. thick, per 120..... 0 13 0 Clap Boards, per 120..... 0 12 4 Pipe Boards, above 5½ and not above 8 feet long, and under 8 inches square, per 120..... 0 19 6 exceeding 8 feet long, and under 8 inches square, per 120.... 0 19 6 Boards, Palling, not above 1½ in. thick..... 8 2 Deals	634,737	18 7	Not exceeding 7 feet long, per 120 .. 0 5 0 Exceeding 7 and not exceeding 12 feet long, per 120
			0 10 0 Six and not above 16 feet long, and not exceeding 3½ in. thick, per 120 Above 16 and not above 21 feet long, and not exceeding 3½ inches thick, per 120			
			2 0 0 2 10 0 Above 21 and not above 45 feet long, and not above 3½ in. thick, per 120 Above 45 feet long, or above 3½ inches thick, per 120..... 0 0 0			

Net Produce S. in the United Kingd.		RATES OF DUTY.		Of the British Possessions in America, and imported direct- ly from thence.		Other- wise im- ported.	
l. s. d.				l. s. d.		l. s. d.	
-(continued).							
		Six and not above 21 feet long, and exceeding 2½ inches thick, per 120		4 0 0		—	
		Exceeding 21 feet long, and not ex- ceeding 4 inches thick, per 120...		5 0 0		—	
		Exceeding 21 feet long, and not ex- ceeding 4 inches thick, per 120...		10 0 0		—	
		For the mines: 8 and not above 10 feet long, and not exceeding 1½ inches thick, per 120		0 0 0		8 2 6	
der	.....32,820 18 4	Under 6 feet long, and not exceeding 2½ inches thick, per 120		0 15 0		6 0 0	
		— and exceeding 2½ inches thick, per 120		1 10 0		12 0 0	
	.....2,913 5 5	The fathom, 6 ft. wide and 6 ft. high		0 0 10		0 16 0	
	.....8,520 14 2	Under 5 inches square, and under 24 feet long, per 120		3 5 0		18 2 7	
		— and 24 feet long, or upwards, per 120		4 17 6		27 0 0	
		5 inches square, or upwards, as Fir Timber:		0 2 6		2 0 0	
	.....660 13 0	Under 7 feet long, per 120		0 5 0		4 0 0	
		7 feet long, or upwards, per 120		0 2 0		0 10 0	
	.....1,262 16 4	Under 3 inches square, per 120		0 15 0		4 0 0	
		5 and under 8 inches square, per 120 ..		0 5 0		1 6 0	
		6 in. square, or upwards, per load ..		0 15 0		4 5 0	
	.....85,921 8 7	Under 5 feet long, per fathom		1 5 0		6 16 0	
		5 and under 8 feet long, ditto		1 5 0		10 4 0	
		8 and under 12 feet long, ditto		1 5 0		12 12 0	
		12 feet long, or upwards, ditto		1 5 0		12 12 0	
ars	....21,464 16 7	Masts, Yards, and Bowsprits, viz.: ..		0 1 6		0 8 0	
		6 and under 8 in. in diameter, each ..		0 4 0		1 2 0	
		8 and under 12 in. in diameter, each ..		0 10 0		2 15 0	
		12 in. in diam., or upwards, per load ..		0 9 0		2 8 0	
		Spars under 4 in. in diameter, and under 22 feet long, per 120		0 16 0		4 5 0	
		— & 22 ft. long or upwds., pr 120 ..		1 15 0		9 0 0	
	.....32,732 12 2	4 & under 6 in. in diam., pr 120 ..		0 15 0		4 0 0	
	.....1,222 2 6	2 inches thick, or upwards, per load ..		0 19 6		14 19 2	
	.....50,189 5 11	Per 120		0 2 0		1 8 0	
		Not exceeding 36 in. long, per 120 ..		0 4 0		2 0 0	
		Above 36, and not exceeding 50 in. long, per 120		0 6 0		2 0 0	
		Above 50, and not exceeding 60 in. long, per 120		0 8 0		4 4 0	
		Above 60, and not exceeding 72 in. long, per 120		0 10 0		4 16 0	
		Above 72 inches long, per 120		0 10 0		4 16 0	
		N.B.—Staves of the British Pos- sessions in America, not exceed- ing 1½ in. thick, are chargeable with one- third part only of the above rates.					
inches		Per load		0 10 0		2 15 0	
wards	575,452 4 4	Per load		0 10 0		2 15 0	
ditto	30,102 9 11						
nd Tim-							
	.....7,800 0 7	Per load		0 5 0		1 2 0	
do	13,270 14 1	Per load		0 12 0		2 15 0	
	.....8,690 17 4	Of any British Possession in Africa, 10s. per load.					
		For ship-building—of the East Indies, New South Wales and Dependencies, or New Zealand—free.					
		Otherwise imported, 1l. 10s. per load.					

ARTICLES.	Net Produce in the United Kingd.			RATES OF DUTY.
	l.	s.	d.	
Tortoiseshell, unmanufactured ..	1,073	3	0	From any British Possession, 6d. per lb. From other places, 2s. per lb.
Turmeric.....	867	8	6	From any British Possession, 2s. 4d. p From other places, 10s. per cwt.
Turpentine, common.....	65,566	15	1	Not of greater value than 12s. per cw per cwt.
Valonia.....	7,050	0	4	1s. 6d. per cwt.
Verdigris	4,414	6	0	2s. per lb.
Vermilion.....	599	0	4	1s. per lb.
Wax, Bees.....	12,596	3	4	From any British Possession, unbl 10s. per cwt.
Whalefin	789	14	8	From other places, unmanufactured, per cwt.
Wool, Cotton	332,353	11	11	White or manufactured, 6l. 8s. 6d. per Of British fishing, 1l. per ton. Of Foreign fishing, 95l. per ton.
Wool, Sheep and Lambs	106,396	4	2	From any British Possession, 4d. per From other places, 6l. per cent. ad val Of any British Possession, free. Of other places, not of the value of 1s. per lb.
Yarn, Lichen, raw.....	1,663	13	6	and upwards, 1d. per lb.
Mohair and Camels.....	222	17	9	Red wool, 6d. per lb.
Zaffre	900	3	0	1s. per cwt.
Acid, Boracic.....	516	7	4	1d. per lb.
Alum	0	0	0	1d. per lb.
Rock.....	53	4	7	4d. per lb.
Amber, rough.....	35	7	1	17s. 6d. per cwt.
Aquaforis.....	156	12	9	11s. 8d. per cwt.
Arsenic, white.....	291	3	8	1s. 8d. per lb.
of other sorts	861	10	5	14s. 3d. per cwt.
Ashes, Soap, Wood, or Wood.....	496	5	3	14s. 3d. per cwt.
Asphaltum	0	10	9	18s. 8d. per cwt.
Bark, Extract of, for tanning.....	170	4	5	1s. 8d. per cwt.
not enumerated, for tanning or dyeing.....	0	10	9	Of any British Possession, 5d. per lb. Of other places, 10d. per lb.
Basket Rods	3	16	1	3s. per cwt.
Bell-metal	6	10	6	Of any British Possession, 10d. per c valorem.
Bricks.....	540	0	5	Of other places, 20l. per cent. ad valor
Bulrushes	960	19	9	3s. 2d. per bundle.
Coals, unmanufactured.....	1	11	0	1l. per cwt.
Cobalt.....	0	6	11	1l. 2s. 6d. per 1000.
Copper Ore.....	237	8	4	12s. per load of 63 bundles.
old, for remanufacture	389	15	2	20l. per cent. ad valorem.
unwrought	0	19	2	2l. per ton.
Copperas, blue or green.....	351	8	10	3d. per lb.
white.....	351	8	10	Of the British Possessions within the the East India Company's Charter cwt.
				Of other places, 12s. per cwt.
				Of the British Possessions within t limits, 9s. 2d. per cwt.
				Of other places, 15s. per cwt.
				Of the British Possessions within t limits, 9s. 2d. per cwt.
				Of other places, 1l. 7s. per cwt.
				3s. per cwt.
				12s. per cwt.

Net Produce in the United Kingd.			RATES OF DUTY.			Of the British Possessions in America, and imported direct- ly from thence.			Other- wise imported.		
l. s. d.			l. s. d.			l. s. d.			l. s. d.		
als,—(continued).			Six and not above 21 feet long, and exceeding 3½ inches thick, per 120			4 0 0			—		
			Exceeding 21 feet long, and not ex- ceeding 4 inches thick, per 120....			5 0 0			—		
			Exceeding 21 feet long, and not ex- ceeding 4 inches thick, per 120....			10 0 0			—		
			For the mines: 8 and not above 10 feet long, and not exceeding 1½ inches thick, per 120			0 0 0			8 2 6		
ls, under			Under 6 feet long, and not exceeding 3½ inches thick, per 120			0 15 0			6 0 0		
ng 32,220 18 4			— and exceeding 3½ inches thick, per 120			1 10 0			12 0 0		
			The fathom, 6 ft. wide and 6 ft. high			0 0 10			0 16 0		
ers 2,918 5 5			Under 5 inches square, and under 24 feet long, per 120			3 5 0			18 2 7		
ers 2,520 14 2			— and 24 feet long, or upwards, per 120			4 17 6			27 0 0		
			5 inches square, or upwards, as Fir Timber:			0 2 6			8 0 0		
ces 600 15 0			Under 7 feet long, per 120			0 5 0			4 0 0		
			7 feet long, or upwards, per 120			0 2 0			0 10 0		
Oak 1,222 16 4			Under 5 inches square, per 120			0 15 0			4 0 0		
			5 and under 6 inches square, per 120			0 5 0			1 6 0		
			6 in. square, or upwards, per load ..			0 15 0			4 5 0		
l. 23,221 8 7			Under 5 feet long, per fathom.....			1 5 0			6 16 0		
			5 and under 8 feet long, ditto			1 5 0			10 4 0		
			8 and under 12 feet long, ditto			1 5 0			12 12 0		
			12 feet long, or upwards, ditto.....			0 1 6			0 8 0		
d Spars.... 21,464 16 7			Masts, Yards, and Bowsprits, viz.:			0 4 0			1 2 0		
			6 and under 8 in. in diameter, each			0 10 0			2 15 0		
			8 and under 12 in. in diameter, each			0 9 0			4 5 0		
			12 in. in diam., or upwards, per load			0 15 0			9 0 0		
			Spars under 4 in. in diameter, and			0 15 0			4 0 0		
			under 22 feet long, per 120.....			0 19 6			14 19 2		
			— & 22 ft. long or upwds., pr 120			0 2 0			1 2 0		
lk. 22,732 12 2			— 4 & under 6 in. in diam., pr 120			0 4 0			2 0 0		
			2 inches thick, or upwards, per load			0 6 0			2 0 0		
			Per 120			0 8 0			4 4 0		
			Not exceeding 36 in. long, per 120..			0 10 0			4 16 0		
			Above 36, and not exceeding 50 in. long, per 120			0 10 0					
			Above 50, and not exceeding 60 in. long, per 120			0 5 0					
			Above 60, and not exceeding 72 in. long, per 120			0 8 0					
			Above 72 inches long, per 120.....			0 10 0					
			N. B.—Staves of the British Pos- sessions in America, not exceeding 1½ in. thick, are chargeable with one- third part only of the above rates.			0 10 0			2 15 0		
er, 8 inches			Per load			0 10 0			2 15 0		
or upwards 575,452 4 4			Per load			0 5 0			1 8 0		
ber, ditto.. 30,102 9 11			Per load			0 12 0			2 15 0		
erated Tim-			Of any British Possession in Africa, 10s. per load.								
to 7,880 0 7			For ship-building—of the East Indies, New South								
Logs, do. 12,270 14 1			Wales and Dependencies, or New Zealand—free.								
d 2,090 17 4			Otherwise imported, 14, 10s. per load.								

ARTICLES.	Net Produce in the United Kingd.			RATES OF DUTY.
	£.	s.	d.	
Timber, Anchor Stocks,—(continued).				
Tin	1	11	3	Of other parts, 8s. 6d. each.
Varnish, unenumerated	1,895	6	8	24. 10s. per cwt.
Vellum				30s. per centum, ad valorem.
Weld	20	5	7	7s. 2d. per skin.
Wood	31	0	3	1s. per cwt.
Wool, Beaver				2s. per cwt.
— Coney	143	3	3	1s. 7d. per lb.
— Hares	3	0	5	Cut and combed, 4s. 9d. per lb.
Yarn, Cable	0	5	9	2d. per lb.
— Worsted	0	18	3	10s. 9d. per cwt.
				6d. per lb.
<p><i>Note.</i>—The rates of duty affixed to the various articles in this Return are those to which they are subject in Great Britain. The rates are chargeable in Ireland in every instance, except in the case of certain descriptions of Wood; namely, Deals and Butts, the duties on which are, in Ireland, regulated by a different scale from that established in Great Britain.</p>				
Coals and Culm, coastways*	888,508	8	5	
Slates, coastways†	39,371	1	8	
	4,134,070	5	9	

Inspector General's Office,
Custom House, London,
44 April, 1829.

WILLIAM IRVING,
Inspector General of Imports and Exports.

Inspector General's Office,
Custom House, London,
14 April, 1832.

WILLIAM IRVING,

Inspector General of Imports and Exports.

* This duty was repealed in 1831.

† This duty was also repealed in the same year.

ARTICLES,

Being Materials of Manufactures, Building, &c.

count of the Net Produce of the EXCISE DUTIES in the United Kingdom stated in the Finance Accounts for the year 1827, on each of the following Articles, being Materials of Manufactures, Building, &c., showing the of Duty on each Article.

ARTICLES.	Net Produce.			RATES OF DUTY.		
	£	s.	d.		£	d.
and Tiles	368,538	14	4½	Bricks, common	per 1000	5 10
				— large	"	10 0
				— polished	"	12 10
				— ditto, exceeding 10 inches long		
				and 5 wide, as paving tiles.		
				Tiles, plain	per 1000	5 8
				— pan or ridge	"	12 10
				— paving (small)	per 100	2 5
				— ditto (large)	"	4 10
				— all other	per 1000	4 10
and Skins*	888,069	19	7½	Hard Soap	per lb.	0 8
.....	1,199,409	18	0½	Soft Soap	"	0 1½
.....	84,897	4	6	Starch	"	0 2½
	2,088,885	16	6½			

t of the Net Produce of the CUSTOMS and EXCISE DUTIES in the United Kingdom, in the year 1827, upon various Articles specified in the preceding Accounts, being Materials of Manufactures, Buildings, Shipping, &c.

	£	s.	d.
Customs	4,158,070	5	9
Excise	2,008,885	16	6½
	6,191,956	2	2½

Excise-Office, London, }
17th February, 1829.

J. EWBANK,
General Accountant.

* Duty repealed Session 1820.



1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental setup and the procedures followed during the study.

3. The third part of the document presents the results of the study, showing the data collected and the analysis performed. It includes several tables and figures that illustrate the findings of the research.

4. The fourth part of the document discusses the implications of the study and the conclusions drawn from the results. It highlights the significance of the findings and their potential applications in the field.

5. The fifth part of the document provides a summary of the key points discussed throughout the document. It serves as a concise overview of the entire study, from the introduction to the conclusions.

APPENDIX.—No. II.

Account of the Quantities of the following Articles which have paid the DUTIES of CUSTOMS and EXCISE, for Home Consumption; and the Value of both; also, the total Net Amount of Revenue received on each Article, each Year, from the Year 1789 to the Year 1830 :—

TOBACCO in Great Britain and Ireland;
FOREIGN WINES in Great Britain and Ireland;
FOREIGN SPIRITS in Great Britain;
SUGAR in Great Britain;
SUGAR in Ireland;
TEA in Great Britain;
COFFEE in Great Britain; and
GLASS in Great Britain.

Also,

Similar Accounts of SPIRITS made in Ireland and Scotland, since the Year 1820.

TOBACCO.					
GREAT BRITAIN.			IRELAND.		
Years.	Quantities retained for Home Consumption.	Net Revenue of Customs and Excise.	Quantities entered for Home Consumption.	Net Revenue of Customs and Excise.	
	lbs.	l. s. d.	lbs.	l. s. d.	
1789	8,152,165	469,037 4 1	2,765,441	129,704 8 4	
1790	8,960,224	512,338 7 1	2,906,457	133,193 19 10	
1791	9,240,675	563,966 9 1	2,546,043	117,439 0 2	
1792	8,979,221	522,006 7 7	1,767,591	89,692 4 5	
1793	8,617,967	547,217 14 4	2,569,557	125,244 17 1	
1794	9,723,336	606,262 12 10	9,426,211	103,150 10 7	
1795	10,972,368	659,909 3 4	7,874,409	215,719 9 0	
1796	10,047,943	755,451 15 1	6,043,799	196,759 19 0	
1797	9,692,439	813,027 16 2	6,445,555	267,721 16 4	
1798	10,296,741	867,302 14 0	4,894,121	215,317 12 7	
1799	10,963,113	799,369 14 2	5,976,172	293,029 4 9	
1800	11,796,415	907,110 8 8	6,737,275	327,916 9 0	
1801	10,514,999	923,555 3 5	6,839,754	355,492 6 4	
1802	12,121,278	923,678 9 1	6,227,542	309,738 9 2	
1803	12,569,570	1,023,563 16 1	5,275,511	265,344 3 4	
1804	12,254,494	1,060,319 18 0	5,793,407	314,007 3 8	
1805	12,656,471	1,038,021 4 5	4,159,794	302,316 8 1	
1806	12,435,035	1,185,030 14 1	5,092,169	359,867 6 4	
1807	12,432,994	1,336,542 17 9	4,581,049	315,417 4 3	
1808	12,676,119	1,448,296 3 7	5,847,416	408,978 3 8	
1809	13,054,870	1,325,154 5 7	6,497,692	451,278 19 11	
1810	14,106,193	1,599,376 10 9	6,321,646	444,199 5 0	
1811	14,223,243	1,701,848 8 2	6,453,624	552,092 9 9	
1812	15,043,503	1,679,912 2 2	5,896,792	697,697 9 11	
1813	13,646,245	{ Customs Records destroyed.	5,944,317	746,006 5 2	
1814	10,569,917	1,501,674 12 9	4,969,304	652,708 12 11	
1815	13,297,192	1,764,487 7 10	4,748,205	740,279 13 1	
1816	12,815,908	2,035,109 2 8	4,732,085	730,510 7 6	
1817	13,569,069	2,156,500 3 11	4,778,469	737,316 8 3	
1818	13,689,437	2,173,866 19 2	4,194,041	664,193 9 1	
1819	12,911,295	2,285,045 2 10	3,466,352	614,989 5 7	
1820	13,016,562	2,610,972 7 9	2,592,493	516,446 2 6	
1821	12,963,196	2,600,415 7 8	2,614,654	522,168 6 9	
1822	12,970,566	2,593,155 15 1	3,309,072	664,016 7 4	
1823	13,418,554	2,695,069 15 1	3,546,126	720,507 12 8	
1824	13,063,094	2,627,935 12 6	3,749,732	756,569 5 4	
1825	14,510,555	2,530,617 6 3	4,160,049	726,299 12 11	
1826	13,794,370	2,077,875 14 7	3,396,647	590,693 11 0	
1827	14,794,655	2,323,940 15 4	4,041,172	693,057 10 9	
1828	14,540,369	2,199,142 16 3	4,013,915	595,693 4 3	
1829	14,790,618	2,226,365 12 5	4,125,146	613,340 15 6	

WINE.—GREAT BRITAIN.									
Years.	QUANTITIES retained for Home Consumption.			NET REVENUE of CUSTOMS and EXCISE.					
	French.	Other sorts.	Total.	French.	Other sorts.	Total.			
	Wine Gall.	Wine Gall.	Wine Gall.	l.	s.	d.	l.	s.	d.
1789	294,399	5,580,366	5,814,665	36,549	10	8	604,969	8	7
1790	294,334	6,245,983	6,492,317	41,352	16	8	779,299	10	10
1791	290,639	7,407,437	7,698,076	43,417	0	8	873,351	19	9
1792	303,727	7,776,522	8,080,249	59,693	16	5	959,931	6	7
1793	326,169	6,634,750	6,960,919	30,399	6	8	660,577	18	6
1794	99,118	6,708,102	6,799,220	14,467	13	6	790,556	5	6
1795	113,507	6,900,534	6,927,121	55,579	4	11	1,375,143	10	2
1796	50,391	5,691,592	5,732,383	25,258	13	5	1,184,270	6	2
1797	Excess of Expts. 4,874 galls.	3,975,775	3,970,901	36,292	16	4	1,347,432	16	4
1798	45,367	4,715,290	4,760,657	33,247	0	11	1,339,414	5	8
1799	51,126	4,726,505	4,777,631	31,316	6	4	1,661,510	5	8
1800	83,471	7,645,400	7,728,871	42,341	16	5	1,924,871	12	0
1801	141,693	6,864,617	7,006,310	34,686	13	0	1,906,310	16	11
1802	129,280	6,226,465	6,355,745	61,514	17	2	1,570,358	2	7
1803	192,136	7,389,330	8,181,466	72,103	13	4	2,069,252	19	5
1804	21,804	4,618,915	4,840,719	34,423	7	4	1,779,699	18	1
1805	63,986	4,501,565	4,565,551	81,396	1	0	1,922,486	7	4
1806	156,002	5,780,233	5,936,235	94,813	3	5	2,225,615	8	8
1807	160,114	5,762,223	5,922,337	98,139	3	7	2,245,058	15	2
1808	186,944	6,321,590	6,406,534	126,936	11	1	2,226,000	8	0
1809	125,266	5,682,321	5,806,087	The net receipt of Duty on French and other descriptions of Wine cannot be separately stated for these years, in consequence of the destruction of the Customs Records by Fire.			2,361,113	18	3
1810	190,917	6,514,359	6,805,276				2,513,615	16	3
1811	63,221	5,797,658	5,860,874				2,160,871	6	3
1812	77,312	5,059,178	5,136,490				1,911,352	19	11
1813	186,747	4,591,821	4,718,568	Records by Fire.			Customs Records destroyed.		
1814	36,880	4,904,783	4,941,663						
1815	301,024	5,667,411	5,968,435	122,662	1	5	1,972,637	16	7
1816	126,625	4,594,182	4,420,807	76,046	15	0	1,534,252	10	8
1817	147,671	5,466,951	5,614,622	87,475	9	11	1,936,244	13	3
1818	266,424	5,873,065	6,139,490	155,370	0	10	2,086,010	1	9
1819	215,946	4,762,754	4,978,600	126,667	6	11	1,675,429	15	0
1820	162,175	4,337,785	5,019,960	106,892	11	1	1,711,503	10	4
1821	165,791	4,350,779	5,016,569	97,486	17	5	1,700,004	10	5
1822	177,758	4,797,401	4,975,159	104,425	1	5	1,689,588	9	9
1823	163,296	5,108,114	5,291,410	106,902	11	1	1,800,484	2	2
1824	204,901	5,274,331	5,479,732	117,292	1	8	1,856,731	12	2
1825	534,015	6,121,978	6,655,993	166,184	6	8	1,648,969	1	9
				Allowances for Stock in hand.			1,021,044	3	11
							794,009	4	6
1826	356,846	6,023,568	6,450,814	107,292	14	2	1,162,925	7	4
1827	340,471	7,292,110	7,632,581	102,509	16	6	1,324,040	15	3
1828	451,361	7,129,264	7,580,625	136,024	9	9	1,570,090	5	7
1829	.. ..	.. ..	5,439,743	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
			Imp. Men.						

WINE.—IRELAND.									
Years.	QUANTITIES retained for Home CONSUMPTION.			NET REVENUE (CUSTOMS.)					
	French.	Other sorts.	Total.	French.		Other sorts.		Total.	
	Wine Gall.	Wine Gall.	Wine Gall.	l.	s.	d.	l.	s.	d.
1790	406,210	653,048	1,059,258	61,487	14	8	68,749	13	8
1790	406,034	652,895	1,058,929	63,056	1	7	75,593	11	0
1791	475,253	652,009	1,127,262	60,602	16	9	77,407	10	11
1792	448,369	646,534	1,094,903	56,540	12	6	72,569	13	0
1793	105,050	846,932	1,041,982	24,917	1	2	69,569	17	6
1794	145,729	1,222,030	1,374,429	10,614	7	4	99,224	14	11
1795	549,915	2,409,089	2,959,004	69,007	4	4	194,353	1	2
1796	64,808	1,134,821	1,199,129	10,594	5	0	118,144	4	6
1797	18,183	899,027	812,212	2,694	6	10	38,623	16	8
1798	55,980	1,532,325	1,588,265	4,679	13	7	179,009	10	11
1799	199,113	2,369,033	2,568,166	38,231	13	0	304,963	0	1
1800	12,821	1,012,011	1,024,832	5,005	5	6	152,589	7	6
1801	72,350	1,173,392	1,245,742	16,874	17	10	175,739	0	6
1802	173,452	2,006,286	2,180,250	41,696	10	8	306,503	4	1
1803	180,465	1,559,026	1,690,291	32,345	13	4	250,226	1	10
1804	123,393	1,585,117	1,708,510	31,037	16	11	296,094	16	11
1805	61,682	1,220,006	981,690	24,785	4	6	227,142	14	9
1806	56,531	997,428	1,053,979	21,325	3	11	232,677	3	9
1807	80,130	1,523,140	1,603,278	29,070	13	2	365,718	9	2
1808	44,228	1,145,480	1,189,716	13,594	0	9	290,942	14	0
1809	103,369	1,176,557	1,279,926	39,228	8	1	295,607	2	4
1810	64,107	956,169	1,020,275	22,956	1	6	250,018	11	7
1811	7,734	986,958	994,792	4,242	18	1	250,693	10	4
1812	100,593	792,064	892,656	45,226	8	7	229,036	16	9
1813	48,994	711,816	760,810	25,313	12	11	229,451	8	7
1814	20,294	615,045	635,339	15,070	15	11	221,065	11	4
1815	40,893	609,458	730,351	31,515	15	11	261,573	15	4
1816	22,674	416,798	439,602	18,569	6	7	153,568	15	5
1817	25,040	545,756	571,598	15,018	4	4	183,673	7	7
1818	45,913	596,298	642,206	26,019	19	4	196,915	11	0
1819	42,488	547,568	590,054	24,061	14	7	179,200	5	0
1820	12,721	495,790	508,501	7,435	18	5	161,925	7	0
1821	20,206	506,493	526,701	16,407	18	11	192,598	12	1
1822	25,780	543,258	569,038	14,778	4	8	174,095	16	3
1823	29,402	521,916	547,518	14,684	4	8	166,080	12	3
1824	24,092	540,507	564,529	18,779	5	3	171,379	6	1
1825	25,507	558,903	584,910	20,413	1	1	190,242	5	11
1826	25,601	706,085	731,686	16,507	13	7	188,653	13	11
1827	23,076	696,548	719,619	10,092	9	10	163,944	6	9
1828	55,596	947,629	1,003,224	16,771	5	1	177,157	5	8
1829	.. ..	.. ..	795,909	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
1830	.. ..	.. ..	Imp. Mea.	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..

BRANDY AND GENEVA IN GREAT BRITAIN.

Years.	Quantities retained for Home Consumption.	Net Revenue of Customs and Excise.	Years.	Quantities retained for Home Consumption.	Net Revenue of Customs and Excise.
	Imperial Galls.	l. s. d.		Imperial Galls.	l. s. d.
1788	1,608,855	514,651 6 9	1810	1,788,379	1,791,768 2 4
1789	1,854,504	558,624 1 7	1811	1,107,989	1,086,605 11 7
1791	1,694,515	511,545 3 3	1812	187,413	235,106 16 0
1792	1,654,018	572,697 4 5	1813	239,208	302,766 1 4
1793	1,206,280	463,974 17 11	1814	310,841	412,584 18 4
1794	1,386,768	506,908 5 3	1815	847,658	933,204 15 8
1795	791,338	306,351 7 3	1816	761,085	856,272 0 11
1796	1,080,990	468,685 16 9	1817	739,500	835,573 0 4
1797	1,391,439	661,020 16 11	1818	644,827	727,069 19 3
1798	1,307,649	651,416 0 2	1819	889,945	1,004,868 18 3
1799	1,348,046	714,565 5 6	1820	947,931	1,071,179 11 11
1800	1,510,515	874,449 7 11	1821	1,004,073	1,135,233 12 9
1801	2,192,546	1,346,946 0 10	1822	1,090,477	1,222,297 19 7
1802	2,336,947	1,311,163 0 8	1823	1,165,898	1,318,923 19 7
1803	2,302,979	1,390,013 12 4	1824	1,316,280	1,486,233 14 11
1804	1,336,863	1,106,480 18 4	1825	1,405,086	1,564,231 13 5
1805	1,659,163	1,290,065 7 3	1826	1,540,322	1,712,052 12 5
1806	2,033,161	1,730,491 7 0	1827	1,363,977	1,563,706 4 3
1807	1,523,940	1,622,963 7 3	1828	1,370,966	1,569,226 13 3
1808	2,396,897	2,344,223 10 6	1829	1,336,751	1,500,412 14 8
1809	976,843	1,632,264 8 5			

SUGAR.				
GREAT BRITAIN.			IRELAND.	
Years.	Quantities retained for Home Consumption.	Net Revenue of Customs.	Quantities entered for Home Consumption.	Revenue of Customs.
	Cwt.	l. s. d.	Cwt.	Gross Revenue. l. s. d.
1789	1,547,109	862,632 11 11	191,748	125,431 6 1
1790	1,598,232	966,954 17 4	211,977	126,125 1 3
1791	1,405,211	1,074,903 16 5	214,165	129,443 5 5
1792	1,561,592	1,012,589 12 1	161,562	129,616 1 0
1793	1,677,097	1,316,502 14 3	196,371	143,790 6 4
1794	1,409,392	1,091,492 4 2	169,642	159,359 12 5
1795	1,336,230	949,961 16 1	227,978	171,666 12 10
1796	1,554,069	1,225,213 7 5	182,668	137,179 12 2
1797	1,279,722	1,299,744 0 7	221,233	204,464 12 2
1798	1,476,532	1,794,990 15 9	229,839	180,008 16 9
1799	2,772,539	2,221,995 16 5	263,603	223,203 5 6
1800	1,506,921	1,583,112 11 1	355,662	327,029 13 7
1801	2,773,793	2,798,332 18 1	296,069	263,920 0 7
1802	2,250,311	2,210,801 6 11	329,150	394,291 15 5
1803	1,492,565	1,551,457 17 11	296,907	295,942 18 11
1804	2,144,369	2,436,124 18 3	313,710	391,733 10 7
1805	2,076,103	2,439,795 1 10	295,724	397,617 9 4
1806	2,101,747	3,097,590 3 6	307,905	373,039 11 4
1807	2,577,695	3,150,753 6 3	369,596	525,593 1 3
1808	2,142,012	4,177,916 3 4	437,967	532,494 12 3
			Quantities retained for Home ditto.	Net Revenue.
1809	2,504,507	3,273,995 2 3	496,826	550,641 1 2
1810	2,489,312	3,117,330 12 9	296,253	394,183 4 5
1811	3,226,757	3,239,218 4 3	429,063	576,945 12 6
1812	2,604,019	3,939,669 17 2	443,035	629,167 5 2
1813	2,200,003	3,447,560 4 5	383,250	570,420 5 7
1814	1,997,909	3,276,513 6 5	326,032	491,010 16 6
1815	1,986,365	2,937,403 2 4	322,334	486,520 17 4
1816	2,226,156	3,166,851 18 0	301,775	445,341 9 10
1817	2,980,794	3,967,154 5 0	326,147	466,771 19 5
1818	1,457,707	2,331,472 3 5	269,189	419,634 19 6
1819	2,474,738	3,507,644 11 0	346,162	488,699 6 4
1820	2,501,256	3,477,770 11 4	320,608	447,617 5 1
1821	2,676,274	3,660,567 6 7	399,608	529,391 12 4
1822	2,616,490	3,579,412 12 1	370,567	481,031 11 4
1823	2,642,676	4,026,792 4 1	396,315	584,028 2 2
1824	2,057,261	4,229,240 18 5	410,163	418,704 4 0
1825	2,655,959	3,736,634 0 1	423,569	493,001 2 0
1826	3,553,075	4,316,690 15 9	318,915	492,597 11 1
1827	3,921,191	4,216,623 6 7	319,736	461,526 12 5
1828	3,295,143	4,576,307 13 4	315,576	426,060 16 9
1829	3,211,583	4,452,799 18 11	329,296	445,449 11 5

TEA,—GREAT BRITAIN.			COFFEE,—GREAT BRITAIN.		
Years.	Quantities retained for Home Consumption.	Net Revenue of Customs and Excise.	Quantities retained for Home Consumption.	Net Revenue of Customs and Excise.	
	lbs.	l. s. d.	lbs.	l. s. d.	
1789	14,334,601	592,038 14 5	980,141	46,206 17 11	
1790	14,093,299	547,280 4 8	979,110	50,799 7 4	
1791	15,006,040	607,430 8 4	1,047,276	57,659 5 11	
1792	15,822,045	616,775 6 9	946,666	46,825 6 2	
1793	15,244,591	609,546 5 6	1,070,433	67,357 11 9	
1794	16,647,963	629,081 6 5	969,512	74,430 4 6	
1795	18,304,232	695,106 5 9	1,054,596	65,788 3 7	
1796	18,009,922	877,042 13 0	996,503	30,048 6 11	
1797	16,368,041	1,026,060 9 7	637,001	92,469 3 11	
1798	18,566,934	1,111,898 9 1	697,487	78,966 6 9	
1799	10,906,510	1,176,861 9 8	682,432	74,001 2 2	
1800	20,358,702	1,152,262 0 0	828,590	142,907 11 5	
1801	20,257,758	1,267,808 2 6	750,861	106,076 2 7	
1802	21,948,245	1,450,252 7 9	829,435	72,109 2 3	
1803	21,647,922	1,757,257 13 4	905,532	72,093 15 8	
1804	18,501,904	2,340,004 4 8	1,061,327	151,388 0 11	
1805	21,025,800	2,925,266 17 9	1,201,736	120,172 18 7	
1806	20,355,038	3,696,428 13 2	1,157,014	152,759 6 9	
1807	19,229,512	3,043,224 11 3	1,170,164	181,245 11 4	
1808	20,359,929	3,370,610 0 10	1,069,691	229,738 10 8	
1809	18,869,124	3,150,616 14 9	925,187	245,886 8 4	
1810	19,093,244	3,212,430 1 1	5,308,060	175,567 1 4	
1811	20,702,809	3,249,294 0 9	6,890,122	212,690 12 10	
1812	20,018,251	3,258,793 2 0	8,118,734	255,194 7 1	
1813	20,443,226	{ Customs Records destroyed. }	8,786,601	{ Customs Records destroyed. }	
1814	19,224,154	3,420,236 8 4	6,324,267	213,513 13 4	
1815	22,378,345	3,526,590 18 3	6,117,311	256,762 13 3	
1816	20,246,144	3,956,719 0 5	7,557,471	290,634 0 11	
1817	20,322,936	3,069,650 18 7	8,686,726	298,540 5 1	
1818	22,660,177	3,862,568 10 1	7,967,857	250,106 4 10	
1819	22,631,467	3,256,433 12 10	7,429,352	292,154 8 10	
1820	22,452,050	3,120,449 17 0	6,896,266	340,273 6 7	
1821	22,392,913	3,275,642 17 6	7,327,283	371,252 5 6	
1822	23,911,864	3,434,292 19 10	7,404,204	374,506 19 7	
1823	23,702,470	3,407,963 1 8	8,209,245	416,324 3 9	
1824	23,794,938	3,420,205 11 11	7,993,040	407,544 4 3	
1825	24,830,015	3,527,944 4 11	10,766,112	807,204 14 2	
1826	25,226,067	3,291,813 19 5	12,724,139	324,607 11 1	
1827	26,043,223	3,269,206 19 3	14,974,373	394,994 13 2	
1828	* 26,790,481	3,177,179 8 0	16,522,423	423,389 3 7	
1829	29,495,199	3,321,723 0 0	16,906,873	484,973 10 8	

* All Tea is included shipped to Ireland for consumption in that country, subsequently to the passing of the Act 9 Geo. IV., c. 44.

GLASS.—GREAT BRITAIN.										
Years.	QUANTITIES of GLASS retained for Home Consumption.						Net Revenue of Customs and Excise.			
	Flint and Plate.		Broad.	Crown, or German Sheet.	Common Bottle Glass.	Plate, &c. imported.				
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Feet.	£.	s.	d.
1780	40,243	.....	24,194	81,408	103,398	1,114	13,502	159,448	4	0
1780	44,527	.....	21,302	81,293	218,084	1,270	11,375	160,057	11	1
1791	43,960	.....	21,924	76,183	242,084	1,971	15,095	163,911	15	0
1792	51,410	.....	22,214	73,610	238,127	1,838	28,004	167,866	10	6
1793	53,367	.....	21,519	80,225	250,192	1,642	20,736	177,407	19	8
1794	67,615	.....	20,607	83,940	227,476	2,593	223	176,236	6	0
1795	40,218	.....	21,694	47,081	260,380	3,327	2,010	168,740	8	0
1796	49,166	.....	26,254	53,538	165,065	2,061	10,076	176,944	6	5
1797	48,463	.....	25,971	50,235	147,965	1,640	4,595	174,092	2	2
1798	40,330	.....	20,621	50,790	105,096	1,313	409	156,380	6	2
1799	35,927	.....	19,690	41,371	132,475	1,067	51	164,650	16	9
1800	61,748	.....	19,074	55,821	159,384	2,235	1,956	188,240	9	3
1801	57,692	.....	19,281	61,389	167,096	2,775	752	195,414	5	7
1802	59,493	.....	20,943	67,401	166,989	2,050	267	209,740	12	2
1803	69,764	.....	16,626	81,501	239,227	2,492	3,454	241,656	19	4
1804	62,656	.....	12,741	68,678	226,174	1,927	567	219,079	11	0
1805	64,311	.....	16,701	97,096	215,094	2,556	.....	235,267	3	2
1806	59,027	.....	16,284	84,949	183,632	1,561	.....	216,059	1	7
1807	61,367	.....	10,855	68,512	236,332	131	.....	227,077	7	6
1808	64,692	.....	12,145	89,544	285,426	149	.....	325,563	19	7
1809	66,815	.....	11,131	91,338	293,260	68	.....	340,590	18	9
1810	60,872	.....	9,178	69,252	252,472	120	.....	310,031	19	0
1811	70,301	.....	9,646	86,333	253,963	123	.....	320,999	19	6
1812	60,348	.....	7,010	91,681	260,664	48	.....	304,695	11	11
	Flint.	Plate.								
1813	29,902	10,542	7,013	68,024	159,217	85	12	508,622	7	9
1814	32,508	9,189	8,609	60,170	139,746	110	8	425,235	2	11
1815	34,008	7,021	8,438	59,504	160,175	256	.....	400,620	3	4
1816	25,959	3,641	6,140	55,502	155,595	167	.....	325,963	14	0
1817	27,827	3,426	8,374	73,259	113,095	178	.....	419,896	7	2
1818	29,946	7,647	8,319	83,966	200,011	223	.....	546,309	10	7
1819	33,314	7,555	8,250	84,006	235,975	199	.....	556,216	10	11
1820	29,437	8,822	7,792	70,258	167,208	202	.....	469,609	6	11
1821	29,717	9,761	8,036	76,887	133,550	203	.....	481,632	12	3
1822	26,092	9,661	8,358	63,799	149,754	294	.....	506,967	6	0
1823	3,443	11,776	9,172	97,158	104,672	271	.....	544,920	13	0
1824	32,560	13,564	9,300	104,493	229,134	277	.....	645,172	9	6
1825	33,164	13,161	8,896	118,217	248,616	307	54	669,796	4	2
1826	43,202	12,529	8,118	96,560	248,165	241	568	625,216	7	10
1827	45,058	14,385	7,611	92,711	218,068	531	362	615,036	1	0
1828	51,063	17,071	6,956	90,608	224,964	750	1,692	692,622	6	4
1829	49,001	14,329	6,669	97,134	209,962	.....	1,763	692,520	15	11

An Account of the QUANTITIES of SPIRITS made in IRELAND and SCOTLAND, which have paid the Duties of Excise for Home Consumption; stating the Rate of Duty paid; and also the Net Amount of Revenue received in each Year, since the Year 1820.

Years.	IRELAND.		
	Number of Gallons.	Rate per Gallon.	Net Amount of Revenue.
1821	Imperial Measure. 2,649,179	2s. 6d. per Irish Gallon.	£ 915,328 7 5
1822	2,328,337	. . Ditto . .	797,318 13 3
1823	2,343,506	{ Ditto From 10th October 1823, 2s. per English Wine Gallon. }	684,480 7 2
1824	2,690,315	. . Ditto . .	771,690 16 0
1825	2,302,744	. . Ditto . .	1,084,121 8 5
1826	2,827,408	2s. 10d. per Imperial Gallon.	804,509 10 8
1827	2,800,919	. . Ditto . .	1,122,006 14 11
1828	2,907,908	. . Ditto . .	1,205,731 12 10
SCOTLAND.			
1821	2,229,435	2s. 6d. per English Wine Gallon.	727,650 19 7
1822	2,079,556	. . Ditto . .	691,126 6 6
1823	2,222,728	{ Ditto From 10th October, 1823, 2s. per English Wine Gallon. }	536,654 17 8
1824	4,350,301	. . Ditto . .	880,634 13 4
1825	5,961,550	. . Ditto . .	622,843 11 1
1826	3,908,768	2s. 10d. per Imperial Gallon.	503,223 4 0
1827	4,792,199	. . Ditto . .	672,441 6 6
1828	5,716,180	. . Ditto . .	609,559 6 7

APPENDIX.—No. III.

PROTECTING DUTIES.

TABLE I.

A LIST of ARTICLES, of British Manufacture, not exposed to injury from Foreign competition, and of the Duties now charged upon similar Foreign Manufactures :—

	l.	s.	d.
Brass manufacture .....per cent.....	30	0	0
Copper ditto .....do.....	30	0	0
Cotton ditto .....do.....	10	0	0
Earthenware .....do.....	15	0	0
Glass (crown).....do.....	8	6	8
— (German sheet).....do.....	10	0	0
Hats (felt) .....each.....	0	10	6
— (chip, cane).....dozen, from 1l. to 2	16	0	0
— (straw) .....ditto 2l. 8s. to 6	16	0	0
Japanned ware.....per cent.....	20	0	0
Iron (wrought).....do.....	20	0	0
Lace .....do.....	30	0	0
Pewter manufacture .....do.....	20	0	0
Steel ditto .....do.....	20	0	0
Tin ditto.....do.....	20	0	0
Tobacco manufacture.....per lb.....	0	9	6
Woollen manufacture .....per cent.....	15	0	0

TABLE II.

A LIST of ARTICLES, of British Manufacture, erroneously supposed to be liable to injury from Foreign competition, and of the Duties on similar Foreign Manufactures :—

Books, being Editions printed prior to the Year 1801 ....per cwt.....	1	0	0
—, printed since 1801.....do.....	5	0	0
—, if first composed, or written or printed in the United Kingdom, prohibited by 6 George IV. c. 107, § 32; except Books not reprinted in the United Kingdom, within Twenty Years, and Books not for sale.....			
Candles, Tallow .....per cwt.....	2	0	4
—, Wax .....per lb.....	0	2	6

	l.	s.	d.
China Ware.....per cent.....	15	0	0
Glass (Plate) .....per foot, from 6s. to 0	11	0	0
Gloves, Men's.....per dozen pair	0	5	0
—, Women's.....do.....	0	4	0
Jewellery .....per cent.....	20	0	0
Leather Manufactures.....do.....	80	0	0
Linen ditto (on average).....do.....	40	0	0
Paper (stained) .....per square yard	0	1	0
— (waste or other) .....per lb.....	0	0	9
— (made of old rope) .....do.....	0	0	3
Plate of Gold.....per oz.....	3	16	9
— of Silver .....do.....	0	4	6
Silk Manufacture .....per cent.....	80	0	0
Sugar (refined) .....do.....	8	8	0
Spirits.....per gallon...	1	2	0
Watches .....per cent.....	25	0	0

TABLE III.

LIST of ARTICLES of British Manufacture, of minor importance, and of the Duties on similar Foreign Manufactures :—

Baskets.....per cent....	30	0	0
Blacking.....per cwt....	3	12	0
Boxes.....per cent....	20	0	0
Brocade of Gold and Silver.....do.....	80	0	0
Buttons.....do.....	20	0	0
Cables.....per cwt....	0	10	0
Candlewick .....do.....	4	8	8
Cards (playing) .....per dozen packs	4	0	0
Casks (empty) .....per cent....	50	0	0
Gunpowder .....per cwt....	3	0	0
Corks (ready made) .....per lb.....	3	7	0
Embroidery and Needle-work.....per cent....	80	0	0
Furs, dressed .....do.....	75	0	0
Haberdashery and Apparel .....do.....	20	0	0
Instruments of Science .....do.....	20	0	0
— Music.....do.....	20	0	0
Matting.....do.....	20	0	0
Mattresses .....do.....	20	0	0
Models .....do.....	5	0	0
Parchment.....per dozen skins	0	10	0
Pasteboard.....per cwt....	3	8	2
Pencils.....per cent....	80	0	0
Pens.....do.....	30	0	0
Sealing-wax .....do.....	80	0	0
Tiles.....do.....	15	0	0
Manufactures of Hair or Goat's Wool, wholly or partly made up.....do.....	30	0	0

	l.	s.	d.
Manufactures of Linen, made up	per cent.	40	0 0
Ditto of Cotton or Woollen	do.	20	0 0
All goods being in part or wholly manufactured, and not being described in the Schedule of the Customs Duty, Act of 5 Geo. IV. c. 3	do.	20	0 0

TABLE IV.

A LIST of ARTICLES, being of English Manufacture, serving as prepared Materials for other Manufactures; and of the Duties on similar Foreign Manufactures:—

Aqua-fortis	per cwt.	0	14	8
Copperas, White	do.	0	12	0
Cordage	do.	0	10	0
Glue	do.	0	12	0
Hemp, dressed	do.	4	15	0
Hides, tanned	per lb.	0	1	9
Ink, Printers'	per cwt.	1	1	0
Mercury, prepared	per cent.	20	0	0
Mill Boards	per cwt.	8	8	2
Platting of Bast, Chisp, Oum, or Horse-Hair	per lb.	1	0	0
Ditto of Straw	do.	0	17	0
Pots of Stone	per cent.	20	0	0
Skins (Calf), tanned	per lb.	0	1	0
— (Sheep), ditto	per 100 skins.	2	0	0
— Kid, ditto	do.	0	15	0
Soap, hard	per cwt.	4	12	0
—, soft	do.	3	11	8
Thread	the dozen lbs.	0	15	0
Thrown Silk	per lb.	0	7	6
Twine	per cwt.	1	11	0
Varnish	per cent.	20	0	0
Verjuice	per ton.	73	12	0
Verdigris	per lb.	0	2	0
Vinegar, or Acetous Acid	per ton.	18	18	0
Wire, Brass, or Copper	per cwt.	2	10	0
Ditto, gilt or plated	do.	25	0	0

APPENDIX.—No. IV.

*An Account of the EXPENDITURE during the WARS of 1793 and 1803,
exclusive of the INTEREST on the DEBT contracted subsequent to 1792,
and of the REVENUE Paid into the EXCHEQUER.*

An Account of the TOTAL CHARGE on the UNREDEEMED FUNDED DEBT, and on the UNFUNDED DEBT, (exclusive of Sinking Fund, and of the Charge upon all Loans raised since 1792,) as it stood on the 5th Jan. 1793, and in each subsequent year to the 5th Jan. 1816, making deductions for Annuities that fell in, in that period.—The Total Public Expenditure in the Year ending 5th Jan. 1793, and in each subsequent Year to the 5th Jan. 1816, exclusive of the Sinking Fund on the Debt due the 5th Jan. 1793, and of the Charge for any Debt, Funded or Unfunded, that was contracted subsequent to the 5th Jan. 1793.—also, The Total Net Revenue paid into the Exchequer in the year 1793, and in each subsequent year to the 5th Jan. 1816; showing the Excess, if any, of the Expenditure, or the Excess, if any, of Revenue over the Expenditure, together with the Total of Expenditure over Revenue.

Years ending 5th January	(1) Charge of the Unredeemed Funded Debt, and on the Unfunded Debt, (exclusive of Sinking Fund, and of the charge upon all Loans raised since 1792,) as it stood on the 5th Jan. 1793, and on the 5th Jan. 1816, and of the Charge of any Debt, Funded or Unfunded, that was contracted subsequent to the 5th Jan. 1816, making deductions for the Annuities that fell in in that period.	(2) Total Public Expenditure in the Year ending 5th Jan. 1793, and in each subsequent Year to the 5th Jan. 1816, exclusive of the Sinking Fund on the Debt due on the 5th Jan. 1793, and of the Charge of any Debt, Funded or Unfunded, that was contracted subsequent to the 5th Jan. 1793.	(3) TOTAL COLUMNS No. 1. and No. 2.	(4) TOTAL NET REVENUE Paid into the Exchequer in the Year 1793, and in each subsequent year to the 5th January, 1816.	(5) THE EXCESS, if any, of EXPENDITURE, over the Revenue in Column 4.	(6) THE EXCESS, if any, of REVENUE over the Expenditure in Column 5.
1793	9,684,083 8 54	7,670,108 5 3	17,354,192 13 71	19,930,014 6 44	4,586,043 11 48	1,094,617 13 9
1794	9,623,441 5 04	14,750,306 13 114	24,373,648 1 194	19,945,703 10 4	9,438,043 6 7	
1795	9,622,597 8 2	13,792,489 2 114	23,415,086 10 114	20,100,074 4 61	9,315,012 6 7	
1796	9,610,465 3 1	84,300,764 17 4	93,911,231 0 5	39,680,380 13 04	54,230,851 17 10	
1797	9,618,550 15 0	43,914,375 6 114	55,432,925 11 114	31,454,230 4 54	23,978,695 17 10	
1798	9,614,318 10 114	36,295,478 13 114	45,910,796 4 114	30,126,040 7 1	15,784,756 11 6	
1799	9,613,035 15 4	33,279,071 18 5	42,892,102 13 104	31,053,963 9 44	11,838,138 11 6	
1800	9,613,035 15 4	33,166,607 19 7	42,779,644 10 114	35,078,444 8 114	12,175,962 1 5	
1801	9,611,688 10 04	39,074,449 13 114	48,686,138 4 4	34,143,584 1 1	14,542,554 3 34	
1802	9,609,884 13 5	50,298,145 10 49	59,906,030 13 114	34,116,146 18 44	16,189,884 11 10	
1803	9,607,659 0 8	40,690,486 9 66	50,298,145 10 49	36,309,149 14 5	2,948,831 4 64	738,757 6 4
1804	9,606,509 16 8	39,216,980 18 114	37,870,635 2 2	38,009,302 8 6	1,279,063 13 10	
1805	9,501,270 13 114	39,216,980 18 114	37,870,635 2 2	46,176,409 18 8	8,305,776 5 104	
1806	9,540,272 3 114	37,870,635 2 2	54,314,738 7 2	50,897,706 5 104	3,417,067 1 34	
1807	9,538,504 1 74	44,765,873 0 104	54,314,738 7 2	55,796,069 8	.....	772,078 19 61
1808	9,584,754 1 54	45,483,499 7 8	55,084,069 11 114	55,796,069 8	.....	6,843,641 8 54
1809	9,104,238 7 8	43,970,956 0 8	53,095,069 11 114	62,500,321 19 44	.....	8,372,617 14 04
1810	9,103,379 7 8	40,821,345 7 8	59,925,725 15 7	62,500,321 19 44	.....	2,541,391 6 74
1811	9,102,590 17 114	34,374,780 5 04	61,277,360 12 34	67,719,409 13 11	.....	5,490,566 10 104
1812	9,101,681 10 114	33,331,335 4 34	61,277,360 12 34	67,719,409 13 11	.....
1813	9,101,399 7 7	30,640,377 8 114	62,765,468 13 9	65,175,545 12 04	2,574,763 6 8	
1814	9,100,134 8 1	27,406,919 8 6	62,765,468 13 9	65,175,545 12 04	.....
1815	9,098,917 16 44	76,827,796 18 44	65,300,674 16 7	65,300,674 16 7	.....
1816	9,098,046 6 104	60,559,875 13 114	69,657,923 8 114	73,115,018 6 114	.....	2,550,090 13 94
	250,326,723 6 04	1,667,750,387 18 9	1,324,107,201 16 31	1,061,513,392 0 10	100,670,681 18 114	262,570,761 17 34
			Excess of Revenue.....	179,509,798 13 23		
			Excess of Expenditure over Revenue.....			

GEO. H. DAWSON,

Treasurer, Chambers,

5th May, 1826.

APPENDIX.—No. V.

National Debt Office, 12th April, 1893.

RN to an Order of the Honourable the Select Committee of the House of Commons on Finance; requiring Answers to the following Questions.

QUESTION.

If three per cent. Stock should be at such prices as to yield Interest at the rate of one and a half and four per cent. respectively; and if the sum of One Million a-year were divided in converting three per cent. Stock into Annuities for 35, 40, 45, 50, 55, 60, 65, 70, 75, 80, and 90 years, how much Stock could be so converted, supposing the said sum of One Million to be divided into twelve equal parts, and each part into one of the before-mentioned Annuities?

ANSWER.

The Annuity	When the interest of money, payable half-yearly, is at the rate of	
	3½ per cent.	4 per cent.
for 35 years should be converted for Stock....	£6,578,578	8,382,106
40	8,831,069	10,765,109
45	10,459,391	13,730,925
50	12,987,100	17,346,239
55	15,949,881	21,758,287
60	19,497,733	27,125,453
65	23,717,705	33,674,094
70	28,737,046	41,656,850
75	34,707,455	41,887,786
80	41,806,822	68,249,744
85	50,355,510	77,709,408
90	60,802,377	95,835,644
	<u>£13,332,688</u>	<u>£462,006,640</u>

QUESTION.

1.—How large an amount of three per cent. Stock ought to be converted into a single Annuity of 30, 40, or 50 years, on payment of a bonus of One Million Sterling, if the Stocks are at such prices as to yield interest at the rate of 3, 4, and 5 per cent. respectively?

ANSWER.

The Stocks at interest at the	When the Annuity terminates in		
	30 years.	40 years.	50 years.
it. } The said Bonus should afford a	2,448,220	3,290,668	4,432,046
it. } conversion of the adjoining	4,374,708	6,500,596	9,659,523
it. } capitals in 3 per cents.	7,822,968	12,015,946	19,699,527

J. FINLAYSON,
Actuary of the National Debt.

APPENDIX.—No. VI.

PENSIONS ON THE ENGLISH CIVIL LIST.

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Arnold, James R.	22 July, 1798	12s 10 0	Brodrick, Mary	10 Feb. 1827	12s 6 7
Aspenwall, Marg. C.	5 Aug. 1804	40 8 6	Brooksbank, Eliza-		
Attwood, Isabella	1 March, 1811	20 17 0	beth, Isabella, and		
Auckland, George J.			Elizabeth Hermoine	5 April 1827	200 7 5
Baron	21 July, 1814	200 7 5	Beaumont, Anne S.	6 Feb. 1829	40 8 6
Audley, G. J. Baron	17 March, 1821	425 15 7	Browne, Sir Henry	25 Aug. 1829	200 6 7
Arbuthnot, Harriet	5 Jan. 1823	200 10 0	Bathurst, Charlotte	21 Dec. 1829	100 12 5
Arnold, William F.	14 Jan. 1824	81 19 0	Cockburn, Dame		
Bradshaw, Lawrence	"	80 2 5	Augusta Ann	"	205 17 0
Bradshaw, Augustus H.	"	80 2 5	Clarke, Frances	3 Feb. 1779	25 10 0
Brudenell, Augusta	21 March, 1780	121 4 8	Cary, Lavinia Matilda	"	21 10 0
Barlow, Sophia	28 Jan. 1778	87 18 6	Cary, Amelia Sophia	"	21 10 0
Brooksbank, Ann	4 March, 1783	155 2 0	Christie, Ann	14 June, 1798	24 14 0
Burt, Elizabeth	10 Nov. 1794	98 17 8	Calvert, Diana Ann	21 June, 1798	21 10 1
Biron de Gontant, J.			Christie, Ann	16 April, 1794	14 4 8
and Charlotte S.	6 July, 1808	150 19 8	Cooke, Eliza	20 July, 1798	120 5 5
Brudenell, Augusta	28 Jan. 1805	101 4 8	Cumberland, Lady A.	1 July 1794	21 10 0
Ratt, John Thomas	24 July, 1806	600 8 8	Cathcart, Elizabeth,		
Brereton, Mary	17 Sept. 1808	40 8 6	Baroness	16 Oct. 1798	200 9 0
Berons, Catherine	"	81 19 0	Cockburn, Marianna	29 May 1808	115 17 6
Bouverie, Frances C.	"	81 19 0	Clare, Dowager Lady,		
Bieser, Christian M.	4 Dec. 1806	160 8 5	and Lady Fitzgib-		
Blackwood, Sir Henry,			bon		
bart.	25 April, 1809	225 5 0	Campbell, Eliza M.	10 March, 1808	70 2 0
Bentinck, Lady Jo-			Clarkson, Elizabeth C.	20 Jan. 1808	200 3 0
minna Helen	10 Nov. 1809	225 5 0	Courtney, Elizabeth	17 Sept. 1806	70 19 0
Ball, Catherine	29 Sept. 1812	100 8 5	Clarina, Penelope, Be-		
Bower, Jane	26 June, 1818	100 12 5	roness	11 March, 1813	225 3 0
Bentinck, Antoinette			Clive, Mary Ann	13 March, 1815	21 12 0
W. J.	28 Jan. 1814	100 8 5	Cort, Caroline	21 June, 1817	19 7 7
Beauregard, Susannah	16 April, 1814	87 1 6	Cort, Catherine	"	19 7 7
Beauregard, Frances	"	87 1 6	Coke, Elizabeth A.	31 Jan. 1818	81 19 0
Buttard, Dame Hau.	27 Nov. 1815	400 15 9	Cameron, Lady Marg.	22 Dec. 1819	500 6 1
Blackwood, Sir Hen-			Campbell, Catherine	1 Aug. 1820	24 14 11
bart.	21 June, 1818	66 0 4	Cooke, Frances	27 Jan. 1821	200 6 7
Barlow, Sophia	18 Oct. 1819	100 8 5	Cooke, Mary	"	100 6 7
Birch, William	"	100 8 5	Copinger, Catherine,		
Bacon, Henrietta S.	1 Dec. 1820	100 8 5	widow	22 Jan. 1822	21 19 0
Bouverie, Hon. Ara-			Cumming, Ann, spin-		
bella Edward	15 Dec. 1821	200 7 5	ster		
Baker, Sir Robert	14 Jan. 1823	500 6 1	Cockburn, Dame M.	20 May, 1825	200 6 7
Beddingfield, John	18 March, 1822	250 7 5	Cockburn, Augusta		
Beaufort, Louisa C.	15 April, 1823	81 19 0	Harriet Mary	7 April, 1827	200 6 7
Bathurst, Charlotte	10 Feb. 1823	600 8 0	Croker, Rosamond	21 Aug. 1827	200 7 2
Barnard, Edward	6 Sept. 1823	400 5 9	Courtenay, Ann	22 Sept. 1827	200 7 2
Braine, Mary	1 April, 1824	50 7 2	Congreve, Dinah Isa.	26 Aug. 1829	211 10 6
Bathurst, Charlotte	7 Jan. 1825	200 6 7	Dorchester, Lady M.	16 Jan. 1784	115 19 6
Bankhead, P. Mary	6 Oct. 1825	350 7 5	Dundas, William, Jas.		
Boys, Jane Hartley	1 April, 1826	100 8 5	F., and John B.	28 Aug. 1804	20 19 0
Bathurst, Mary	5 June, 1826	250 7 5	Dickson, Jane	10 Feb. 1806	81 19 0
Bathurst, Charles	5 Aug. 1826	260 8 6	Dickson, Caroline F.	"	81 19 0
Brown, Thomas Henry	"	200 6 7	Dickson, Louisa Sarah	"	81 19 0

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
ss, Therese M.			Griesbach, Caroline		
De Baillon, L. 5 May, 1806	£280	5 0	Amelia 31 March, 1836	£50	7 2
ss, Dame Char. 15 Jan. 1812	700	3 0	Griesbach, Eliz. Ann "	"	50 7 2
ss, Elizabeth 24 June, 1812	50	11 0	Griesbach, P. Mary "	"	50 7 2
ockel, J. P. and			Gifford, R. P. Lord 26 March, 1827	300	8 2
Ernestine 6 July, 1812	200	6 7	Holdsworth, Eliz. 27 June, 1790	200	3 0
mond, Mary D. 1 July, 1816	200	10 4	Hamilton, Sir C. bt. 11 June, 1790	135	2 0
ss, Dame Ann 1 Aug. 1820	300	7 2	Halifax, Gertrude 2 Sept. 1790	48	15 0
t, S., widow 2 Dec. 1820	50	7 2	Halifax, Charlotte "	"	48 15 0
Frances Ho-			Halifax, Marianne "	"	48 15 0
Nelson 1 April, 1824	100	12 5	Halifax, Caroline "	"	48 15 0
C. Digby M. "	"	100 12 5	Halifax, Catherine 21 Feb. 1806	48	15 0
ss, Lady G. E. 25 Aug. 1824	200	6 7	Halifax, Elizabeth "	"	48 15 0
Patty, spinster, 8 Oct. 1823	100	12 5	Herries, Isabella M. 17 April, 1790	115	19 6
Mary Beely:			Hereford, H. F. Vis. 29 May, 1800	115	19 6
Catherine L. 19 March, 1820	300	7 2	Hewgill, Elizabeth 14 March, 1801	225	5 0
John 10 Nov. 1794	50	17 8	Heckeren, Anna M. "	"	50 1 2
Juliana M. 29 May, 1800	115	19 6	Heathcote, Antoinette 30 Nov. 1802	225	5 0
ss, Louisa 1 Feb. 1801	225	5 0	Hammond, George 21 Feb. 1806	150	5 8
Charlotte 14 Oct. 1801	70	19 0	Hammond, Edmund "	"	150 5 8
Ditto 28 Aug. 1811	37	18 6	Hammond, Margaret "	"	150 5 8
rick, Hester S. 10 Sept. 1812	40	8 8	Hammond, Wm. A. "	"	150 5 8
ss, Dame L. F. 10 March 1817	150	5 8	Hoppe, Elias S. 21 April, 1806	100	12 5
Emily 1 July, 1812	200	19 4	Hereford, H. F. Vis. 17 Sept. 1800	447	12 0
F. Harriet 22 Jan. 1819	200	19 4	Herries, Isabella M. 2 Dec. 1814	115	19 6
ss, Hon. Hamp. 20 Sept. 1824	50	7 2	Hargrave, Harriet 27 Nov. 1817	50	7 2
ss, Hon. Frances "	"	50 7 2	Hayer, Elizabeth		
ss, Hon. Agnes "	"	50 7 2	and Sophia 16 Feb. 1818	101	4 2
Jane, Charles "	"	"	Haldane, Maria 31 July, 1819	200	6 7
ss, Wm. and Ann 9 Oct. 1795	50	12 4	Hervey, Dame L. 30 June, 1820	200	7 2
ss, Frances "	"	48 15 0	Hume, Elizabeth 5 Aug. 1820	200	6 7
ss, Elizabeth "	"	48 15 0	Humphrey, Louisa 5 April, 1827	150	5 8
field, Ernest			Hawker, Dorothea		
ss, Louisa			Julia and Mary 15 Dec. 1827	300	7 2
Emella, and			Harrison, Ann 23 May, 1803	400	15 9
ss, Charlotte			Hyde, Geo. Hooten 16 Aug. 1820	48	15 0
ss, Charles H. "			Huntingdon, Earl of 26 Aug. 1829	400	15 9
Jane A. W. 3 April, 1790	300	8 0	Hastings, Selma A. L. "	"	50 7 2
ss, Ann S. and			Hastings, Arabella G. "	"	50 7 2
ss, Mary 17 July, 1771	311	10 0	Hastings, Louisa "	"	40 8 6
ss, Lord R. 12 March, 1801	624	0 0	Hastings, Edward P.		
ss, B., widow 4 Dec. 1800	900	10 0	R. H. "	"	40 8 6
ss, Caroline 18 Dec. 1812	50	7 2	Hastings, Richard G. H. "	"	40 8 6
ss, Isabella "	"	50 7 2	Jeans, Rev. Thomas 16 July, 1790	178	17 0
ss, Martha 7 Feb. 1821	100	8 5	Jennings, Ann 1 July, 1801	225	14 4
ss, Lady Mary 7 Feb. 1821	200	6 7	Jennings, Robert John "	"	131 1 11
ss, Sir G. R., bt. 10 July, 1822	185	14 0	Johnstone, Mary 23 Aug. 1811	40	8 6
ss, Rebecca 23 Aug. 1824	100	12 5	Jeffrey, Lucia 30 April, 1816	200	6 7
ss, Sarah 14 Oct. 1823	31	16 1	Jackson, Laura H. "	"	100 12 5
ss, George 26 Aug. 1822	500	6 1	Jackson, Charles "	"	100 12 5
ss, Adol. 14 Nov. 1820	500	6 1	Johnston, E. John 9 Feb. 1827	400	15 9
ss, Edward Leej "	"	7 12 11	Kilshaw, Rev. Richd. "	"	98 16 6
ss, Albina E. 1 July, 1794	70	19 0	King, H. M. widow 5 June, 1792	431	16 9
ss, G. Maria 29 May, 1800	115	19 6	Knolls, Lt.-gen. W. 21 Sept. 1814	400	15 9
ss, Lucia C. 10 March, 1808	32	4 0	Knight, E. Cornelia 21 Dec. 1814	200	7 2
ss, Caroline C. "	"	32 4 0	Kuper, Rev. William 19 Oct. 1816	400	15 9
ss, Frances C. "	"	32 4 0	Lock, F. Augusta 18 March, 1811	31	19 0
ss, Isabella 6 May, 1812	608	18 7	Lushington, Dame		
ss, Elizabeth M. 1 July, 1830	81	19 0	Penny Maria 27 Nov. 1818	350	8 6
ss, Anna Maria "	"	81 19 0	Leigh, George, and		
ss, George H. "	"	155 2 0	Mary his wife 6 Sept. 1819	700	6 11
ss, Mary 2 March, 1821	400	15 9	Lennox, S. G., Lady 21 Dec. 1819	150	5 8
ss, Mary G. 15 Dec. 1821	50	7 2	Levis, Dame Mary 15 April, 1822	150	5 8
ss, Louisa 7 Jan. 1820	40	9 6	Leach, W. Elford 14 Aug. 1822	100	12 5
			Leaves, Edward 16 June, 1820	200	6 7
			Lloyd, Mary Harriett 20 Aug. 1820	200	6 7

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
McLeane, Jane	10 Nov. 1788	L.115 19 6	Nicolay, Maria George	16 Sept. 1818	L.250 7 3
Ditto	28 Sept. 1788	115 19 6	giana, widow	2 June, 1778	81 19 0
Molleson, Eleanor	20 July, 1793	255 5 0	Onslow, George W.	"	81 19 0
Mudge, Thomas	18 Jan. 1798	100 12 5	Onslow, Arthur	"	81 19 0
Minto, Earl of	8 April, 1800	938 10 0	O'Hara, Jemima	27 Aug. 1778	81 19 0
Montfort, Henry, Lord	8 Oct. 1800	407 12 0	O'Brien, Margaretta	"	"
Miller, Ann	12 March, 1801	100 12 5	Madeira, widow	18 Feb. 1818	155 2 0
Montfort, H. Lord	10 March, 1808	155 2 0	Paul, Frances Richmond	"	22 12 6
Maillet, Ann, Baroness de	1 June, 1808	100 12 5	Ponsonby, Sarah	2 July, 1798	37 12 6
Murray, Char. Ann	2 Dec. 1808	300 0 8	Perrott, Dame M. J.	7 Sept. 1780	48 15 0
Maaga, Emily Elisa	9 Aug. 1805	184 2 6	Pye, Martha, widow	8 Dec. 1813	60 7 9
Maaga, Harriett	"	184 2 6	Polham, Hon. Catherine, widow	16 Sept. 1818	200 5 0
McDonogh, Harriet	7 Nov. 1805	100 12 5	Pent, Maria	1 July, 1820	135 2 0
Maraden, Elizabeth and Maria	4 Dec. 1806	300 7 8	Popham, Mary Riggs	18 Jan. 1820	50 7 2
Morell, Frances	14 Sept. 1808	81 19 0	Page, Mary Harriet	1 Aug. 1820	60 7 8
Milnes, Sir Robert	"	"	Page Ann	"	60 7 8
Shore, bart.	14 March, 1809	557 9 10	Page, Emma Rose	"	60 7 8
Moore, James	24 July, 1809	790 2 0	Page, Elizabeth	"	60 7 8
McGowan, Ann	1 March, 1811	155 2 0	Price, John	17 Aug. 1821	200 8 7
Moore, Elizabeth	27 Sept. 1811	135 2 0	Ponsonby, Sarah	14 Jan. 1822	47 5 8
Mornington, Ann, Count. Dowg.	20 July, 1812	600 8 9	Pearce, Elizabeth	21 Feb. 1822	150 8 8
Massey, Hon. Emily	25 Feb. 1815	115 12 6	Proctor, A., widow	10 July, 1822	50 7 2
Muirson, Harriet	22 Nov. 1815	40 8 6	Fritchard, Anastasia	"	"
Muirson, Mary Ann	"	"	Benedict F.	9 Dec. 1822	50 7 2
Bansbury	"	"	Portmore, Thomas C. Earl of	15 April, 1825	200 5 0
Muirson, Clara	"	40 8 6	Pack, Arthur John	5 July, 1825	100 12 5
Maccarnick, Catherine Dorothea	31 Jan. 1816	82 11 5	Pack, Denis William	"	100 12 5
Maccarnick, Leonora	"	82 11 5	Pack, Elizabeth	"	100 12 5
Mitford, Letitia	31 Jan. 1818	100 12 5	Pack, Elizabeth C.	"	100 12 5
McCreight, Sarah	21 May, 1821	100 12 5	Papendiech, Augusta	"	"
Murray, Hon. Deb.	15 Dec. 1821	200 6 7	Amelia A.	16 April, 1827	100 8 3
Muckerry, Sarah, Baroness	6 June, 1825	233 5 0	Plunta, Barbara U.	31 Aug. 1827	200 6 7
Mellish, Amelia	8 Oct. 1825	100 12 5	Ponsonby, Sarah	26 Aug. 1829	200 6 7
Mellish, Eleonora	"	50 7 2	Pennell, Rosamond	"	"
Mellish, Elizabeth	"	50 7 2	Heater Elizabeth	19 March, 1830	100 12 5
Mellish, Wilhelmina	"	50 7 2	Rochford, Earl of	10 Feb. 1782	700 1 0
Menda, Eliza	"	50 7 2	Randall, Susannah (now Lemyn), Martha (now Bowen), and Elizabeth (now Moore)	19 March, 1792	40 8 6
Menda, Harriet A.	"	50 7 2	Rose, Theodora	9 Feb. 1795	200 5 0
Menda, Alice Sarah	"	50 7 2	Robinson, Catherine Gertrude	9 Oct. 1798	457 12 0
Mountain, Eliza M. W.	1 April, 1828	300 7 8	Rees, Mary	2 May, 1798	13 1 0
Mitchell, Martha M.	29 April, 1828	50 7 2	Routh, Abigail	30 Nov. 1802	81 19 0
McCulloch, Jane	18 May, 1828	100 12 5	Rooke, Dame Harriet Sophia	14 Sept. 1806	225 5 0
Montgomery, Marian	20 June, 1828	40 8 6	Rodney, Hon. Ann	1 Sept. 1812	76 19 0
Emily	"	40 8 6	Raynsford, Mary	5 Dec. 1812	50 7 2
Montgomery, Matilda	"	"	Raynsford, Louisa	"	50 7 2
Montgomery, Isabella	"	"	Radstock, Cornelia	"	"
Eliza	"	40 8 6	Jacoba, Baroness	25 Nov. 1814	300 0 0
Mulgrave, Sophia, Countess of	26 Aug. 1829	300 8 2	Rook, Jane Elizabeth	16 April, 1816	60 7 8
Noel, Maria	27 June, 1789	81 19 0	Rook, Mary Hannah	"	60 7 8
Nepean, Margaret	2 Nov. 1792	501 16 6	Roths, Charlotte Julia	"	"
Nott, Charlotte Georgina Augusta	2 Oct. 1799	115 19 6	Dowager Count. of	21 June, 1817	155 2 0
Nodderberg, Sara Hendrika	14 March, 1801	68 1 2	Rogers, Elizabeth	1 July, 1818	40 8 6
Newcastle, Ann M.	"	"	Rogers, Hon. Ann, additional	16 Sept. 1818	76 12 6
Duchess Dowg.	10 March, 1803	780 2 0	Russell, Lucy, widow	1 Aug. 1820	18 0 0
Napier, Louisa M.	28 Nov. 1805	251 18 6	Roby, Harriet Ann	30 July, 1821	45 12 3
Nicolay, Augusta G. Louisa	26 Oct. 1813	100 12 5	Ross, Charlotte, wid.	6 Sept. 1823	194 2 6

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Richardson, Fanny,	31 May, 1824L.	101 19 8	Taylor, Ann	1 March, 1811	L.15 9 0
Elizabeth & Sarah	28 Oct. 1825	40 8 6	Trefusis, Barbara	28 Sept. 1812	81 19 0
Sanie, Margaret	5 Aug. 1828	115 19 6	Tyrconnel, John De-		
ambold, Emily	"	115 19 6	laval, Earl of	9 March, 1813	600 8 9
ambold, Car. Eliza	"	115 19 6	Taylor, Maj.-gen. Sir		
John, Henry	12 Aug. 1780	101 4 8	Herbert	30 April, 1819	988 10 0
aduis, Christopher	4 July, 1790	81 19 0	Treasure, E., widow	1 July, 1820	100 13 5
aw, Mary	10 Nov. 1794	93 17 8	Tyndale, William	1 Aug. 1820	200 6 7
winburne, Mary	16 Oct. 1800	48 15 0	Torrens, Dame Sarah		624 0 0
ephenson, Hon.			Tildesley, Anna S.	31 May, 1825	61 4 11
Jane	1 June, 1808	100 8 5	Van de Spiegle,		
ee, Dame Eliz. M.	2 Dec. 1803	334 15 9	Adolph W.	14 March, 1801	68 1 2
rangford, Maria,			Van de Spiegle, Maria		
Dowg, Viscountess	9 May, 1804	233 5 0	Adriana	"	68 1 2
anbope, Caroline	28 Jan. 1805	155 2 0	Vassar, Mary, widow	27 June, 1821	50 7 2
athey, Robert	31 March, 1807	135 2 0	Webber, Mary	21 June, 1786	21 16 1
dwyn, Charlotte	14 Aug. 1807	81 19 0	Willis, John	29 Jan. 1791	559 6 10
dwyn, Albinia F.	"	81 19 0	Waxall, Jane	30 July, 1793	311 10 0
dwyn, Mary Louisa	"	81 19 0	Walsingham, Lord,		
dwyn, Hon. Eliz.	"	81 19 0	and De Grey, Thos.	27 July, 1794	988 10 0
nith, Isabella	28 Aug. 1811	40 8 6	Wilnot, Sarah Ann		
nith, Lady Ann C.	12 Oct. 1812	600 6 9	Eardley, widow	14 Sept. 1797	311 10 0
nith, Dame Car-			Wellington, Charlotte		
terette	16 March, 1813	155 2 0	Henrietta M.	29 May, 1700	115 19 6
arky, Rev. Alex.	19 Oct. 1816	400 15 9	Wickham, Eleanor M.	1 June, 1808	526 6 5
eridan, R. Brins.	2 March, 1818	57 1 6	Wilkins, Catherine		
eridan, Helen S.	"	57 1 6	Eliza Marianne	29 May, 1800	115 19 6
eridan, Caroline E. S.	"	57 1 6	Williams, Mary	17 Sept. 1808	40 8 6
eridan, Jane Geor.	"	57 1 6	Winning, Henrietta	14 Sept. 1803	238 5 0
eridan, Francis C.	"	57 1 6	Windus, Ann	1 March, 1811	48 15 0
eridan, Charles K.	"	57 1 6	Waldron, Jane	22 Oct. 1812	40 8 6
ymour, Sophia A.	1 July, 1818	81 19 0	Whitehouse, Eliz.	28 Aug. 1813	50 7 2
erwood, Susan	31 Oct. 1819	15 9 0	Wharton, Hen. widow	28 Dec. 1813	501 17 0
erwood, Rebecca	"	15 9 0	Wolfe, Ann	16 Sept. 1818	40 8 6
erwood, Ann	"	15 9 0	Welsh, Mary Ann	1 July, 1819	50 7 2
erwood, Elizabeth	"	15 9 0	Wynyard, Lady M.	30 June, 1819	467 12 0
nithers, Joseph	1 Aug. 1820	15 9 0	Wills, Judith Eliz.	1 Aug. 1820	50 7 2
epherd, George		40 8 6	Wills, Mary	"	50 7 2
ables, Ann, widow	17 April, 1821	200 6 7	Wragg, John	"	25 8 11
uart, Sir S. H., bt.	14 May, 1822	200 6 7	Wilcox, Elizabeth D.	27 Jan. 1821	100 13 5
aw, Lieut.-col. M.	24 April, 1824	500 6 1	Wright, Phillis, wid.	2 March, 1821	80 2 3
oddart, Jane Car.	26 April, 1824	65 4 0	Whittingham, Maria		
ott, Anne Lindsay	8 Oct. 1825	250 7 5	Magdalena	14 June, 1822	400 15 9
pnay, Dame Cath-			Whitaker, Lucy, wid.	6 Sept. 1823	40 8 6
rine, widow	26 Feb. 1826	200 6 7	Wiseman, Harriet	31 May, 1825	100 13 5
ott, Sir D. D. bart.	7 April, 1827	800 7 3	Willmott, Mary	31 May, 1827	100 13 5
earman, A. A. and			Watson, Sir F. B.	21 Aug. 1827	988 10 0
Margaret Young	22 Dec. 1827	130 15 10	Wright, Alex. James	15 Nov. 1827	50 7 2
lethwayte, Caro-			Wright, Alfred C. J.	"	25 4 8
line	28 Jan. 1778	40 8 6	Wright, Victorine Ca-		
aling, Frances	21 June, 1786	21 16 1	roline M. T.	"	25 4 8
lmlestown, Ann,			Woodger, Thomas	18 Jan. 1823	50 7 2
Baroness Dowager	1 June, 1803	155 2 0	Yonge, Dame Ann	5 Dec. 1812	300 7 3
Ditto	1 Sept. 1810	100 13 5			

TOTAL . . . L.70,010 11 0

In those Pensions where the date of the grant is not given, the exact date cannot be ascer-
ned; those Pensions were all however granted previous to 1784.

PENSIONS ON THE IRISH CIVIL LIST.

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Anne, Lady Richard, Widow and Chil- dren, &c.	6 April, 1750	132 10 6	Browne, Sarah	24 March, 1823	L. 43 10 4
Adair, Robert, Donna and Elizabeth	24 June, 1772	445 10 4	Browne, James	"	43 10 4
Aylmer, Lord, and D. J. W. Aylmer	24 Feb. 1793	336 8 8	Burrows, Mary Ann and Eliza	10 March, 1825	35 8 0
Ashurst, Robert	16 April, 1797	1,072 14 8	Baskerville, Ellen	3 Oct. 1828	37 10 7
Ashurst, Henrietta	"	200 10 4	Bowles, Chs. Oldfield and Eliz. his wife	17 Feb. 1827	182 5 8
Ashurst, E.	"	236 10 4	Browning, Ann	1 March, 1827	50 10 0
Ashurst, C.	"	177 11 8	Brown, Frederick	14 Feb. 1820	47 10 8
Ashurst, Lord	23 Dec. 1790	186 1 0	Brown, Ellen	"	47 10 8
Ashurst, Lord	17 Sept. 1792	186 1 0	Cavenish, James	14 April, 1798	182 10 4
Ashurst, Elizabeth	"	186 1 0	Cuthbertson, Olivia	9 Nov. 1791	42 15 4
Ashurst, Frances	20 July, 1799	366 10 4	Cuthbertson, Juliana	"	42 15 4
Ashurst, John	29 Oct. 1800	186 1 0	Cuthbertson, Cath.	"	42 15 4
Ashurst, Henry	16 July, 1814	43 10 4	Cory, Charlotte	29 June, 1794	52 17 4
Ashurst, Vincent	15 Sept. 1821	266 10 4	Coxan, Earl of	7 June, 1795	268 15 4
Ashurst, Frank Car.	13 Feb. 1823	186 1 0	Coxendish, Thosd.	14 June, 1797	44 10 4
Ashurst, Sophia	1 March, 1827	47 12 8	Crosbie, Elizabeth	18 June, 1794	222 4 0
Ashurst, Eleanor	23 Sept. 1829	23 10 0	Cockayne, Barbara	30 June, 1793	222 4 0
Baker, James	1 Jan. 1777	5 5 0	Campbell, Dugald, & Catherine his wife	19 Feb. 1805	262 10 7
Baker, Ralph, Mayne, Frances and Anne	4 Feb. 1792	88 1 0	Clarke, P. Parsons	24 May, 1810	177 11 8
Baker, Mary	12 Oct. 1793	177 11 8	Crosbie, Margaret	24 June, 1812	43 10 4
Baker, Th. Truelock	4 Feb. 1793	35 2 0	Crofton, Frances	"	43 10 4
Baker, Wm. Truelock ditto	"	35 2 0	Copinger, Jane L.	15 June, 1812	86 1 0
Baker, Jane	12 March, 1792	50 10 4	Crofton, George	"	43 10 4
Baker, Cor. Cordelia, and Maria	21 March, 1792	88 1 0	Cornell, C. Elmor	16 July, 1814	64 5 8
Baker, Mary	29 June, 1792	186 1 0	Cornell, C. Sophia	3 April, 1816	182 16 8
Baker, George Walker	"	35 2 0	Crofton, Hon. Caro.	24 Oct. 1817	141 5 8
Baker, Edmund	14 March, 1794	61 10 4	Cartwright, Sarah	16 Sept. 1813	21 15 0
Baker, Ann	"	177 11 8	Cartwright, Anne	"	21 15 0
Baker, Elizabeth	"	366 10 4	Cartwright, Elmor	"	21 15 0
Baker, Catherine	"	222 4 0	Cartwright, Eliza	"	21 15 0
Baker, Sir R. Bart.	17 March, 1794	1,072 14 8	Clarke, Elz. Martin, James & Harriet	22 April, 1819	38 2 0
Baker, Sir R. Bart.	31 Dec. 1794	177 11 8	Connor, E. Executors of	14 May, 1819	177 11 8
Baker, William	20 July, 1799	266 10 4	Chamberlaine, Lucy	29 Jan. 1820	268 16 4
Baker, Ann	20 Nov. 1801	182 10 4	Cameron, Jane	29 Nov. 1820	44 10 4
Baker, Ann	"	177 11 8	Creswell, Jane	21 Sept. 1821	42 10 4
Blaug, J. Barnard	6 Dec. 1802	663 13 0	Cox, Louisa E.	24 Mar. 1822	70 15 4
Brown, Robert	8 July, 1811	88 1 0	Cornell, Eliz.	31 Jan. 1825	68 1 0
Brown, Robert	24 Oct. 1815	48 10 4	Chatterback, Eliza, Jane, Eliza and Alicia	5 Dec. 1828	23 7 4
Brown, Anne Hel.	8 July, 1811	21 13 0	Campbell, Dame Pamela Adel. Fel. Hen.	28 Sept. 1829	47 12 7
Brown, Rebecca	24 June, 1812	43 10 4	Curtis, Elizabeth	22 June, 1830	29 2 0
Brown, John	"	48 10 4	Dyson, Jeremiah, Re- presentatives of	27 Jan. 1770	228 13 7
Brown, Henry James	"	43 10 4	Daly, Richard, Re- presentative of	6 Nov. 1797	80 1 0
Brown, William	15 June, 1813	132 16 0	Dolan, Mary Ann	24 Oct. 1815	66 5 4
Brown, Thomas	26 March, 1814	88 1 0	Dickson, Jane	9 Sept. 1816	86 1 0
Baker, Lady E. M.	6 Dec. 1811	445 19 4	Dickson, Caroline E.	"	86 1 0
Brown, Eliza	30 Nov. 1815	48 10 4	Dickson, Louisa Sarah	"	86 1 0
Brown, Sir S. Bart.	13 Oct. 1817	177 11 8	Dillon, Lady Maria	17 July, 1820	43 15 4
Brown, Sir E. A. F.	10 Sept. 1818	43 10 4	Dempsey, Mary	"	21 15 0
Brown, Arabella	17 July, 1820	43 10 4	Elliot, Elizabeth	17 March, 1794	12 1 4
Brown, W. Baron	27 July, 1820	366 10 4	Erskine, Countess D. of	15 Feb. 1829	65 1 0
Brown, Mary	27 Nov. 1820	266 10 4	Ellison, Florida	8 July, 1811	21 15 0
Brown, Margaret	"	68 1 0	Ellison, Susan	"	21 15 0
Brown, Elizabeth	"	43 10 4			
Brown, Mary	2 Sept. 1821	70 15 4			

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Ellison, Phoebe	8 July, 1811	L.21 18 0	Hamilton, John, deceased, Children of	20 Oct. 1787	L.445 19 4
Erick, Jane Martha	13 June, 1812	88 1 0	Hernon, Sarah	8 Aug. 1789	61 10 4
Ellison, Catherine	14 Feb. 1808	95 10 0	Hernon, Elizabeth	"	61 10 4
Francis, Isabella F.	20 Dec. 1780	128 16 4	Hestley, Mary	24 Sept. 1790	177 11 8
Ditto	17 March, 1794	182 16 4	Hamilton, Henry	10 March, 1795	186 10 8
Foran, Charlot.	23 March, 1796	42 18 4	Ditto	16 July, 1795	122 17 0
Fitton, Jane	29 Aug. 1796	46 12 4	Hamilton, Jane	10 March, 1795	88 1 0
Fox, Anne	14 June, 1797	88 1 0	Ditto	16 July, 1795	42 12 4
Fortescue, Jane	3 Feb. 1804	295 18 4	Hamilton, Sack. R.	10 March, 1796	88 1 0
Fotherston, Eliza, Catherine, Sarah, Isabella, Maria and Octavia	18 Feb. 1808	256 12 4	Hamilton, Arabella, Elizabeth, Mary & Isabella	16 March, 1796	445 19 4
Faulkner, Anne	28 Aug. 1807	256 8 8	Hume, Hannah	29 Aug. 1796	88 1 0
Fisher, Lucy	15 June, 1813	198 16 4	Hamilton, Anne	16 July, 1814	46 18 4
Fisher, Charles F.	"	88 1 0	Handfield, Catherine	6 Sept. 1814	88 1 0
Freemantle, Georgiana	"	42 18 4	Handfield, Anne Mar.	"	88 1 0
Freemantle, Albinia	"	42 18 4	Handfield, Eliza	"	88 1 0
Freemantle, Frances A.	"	42 18 4	Handfield, Jane Isa.	"	88 1 0
Finucane, Emma	6 Sept. 1814	88 1 0	Handfield, Mary	3 April, 1816	88 1 0
Flint, Sir Charles, & Dame Anna Maria	17 Oct. 1815	266 13 4	Handfield, Julia Lucy	"	88 1 0
Foulas, Dame Mar.	20 March, 1816	128 16 4	Handfield, Sarah	"	88 1 0
Fox, Anne	9 Sept. 1816	298 18 4	Hume, Eliza Grace	1 March, 1816	66 5 8
Farina, Margaret	17 July, 1820	21 18 0	Hors, Elizabeth	13 Oct. 1817	128 16 4
Flabum, Madame	10 March, 1825	42 18 4	Holmes, Margaret	16 Sept. 1818	28 8 8
Fitzgibbon, Thomas	3 March, 1826	70 15 4	Ditto	17 July, 1820	17 7 0
Fabian, Robert C.	14 Feb. 1828	111 12 8	Headfort, March. of	21 Sept. 1821	88 1 0
Figg, Fanny	28 Sept. 1829	47 12 8	Hargrove, Frances, & Frances Eliza, Jane and George	14 May, 1822	17 7 0
Gordon, Jane	23 Oct. 1778	42 18 4	Hayman, Anne	25 Oct. 1823	266 12 4
Gaydelson, Frances	28 Dec. 1798	251 1 8	Hare, Louisa	"	52 17 4
Green, Alice	23 May, 1810	42 18 4	Hunter, Sir Richard	14 Jan. 1822	177 11 8
Ditto	15 June, 1812	42 18 4	Ditto	17 Feb. 1827	111 0 4
Gore, Sophia Jane	24 Aug. 1812	88 1 0	Hart, John	15 Dec. 1828	114 18 0
Gregory, William, & Lady Ann	23 Sept. 1814	445 19 4	Hutchinson, David	"	"
Godfrey, Letitia	1 March, 1816	21 12 0	Wilkinson	23 June, 1830	96 10 0
Gilholly, Maria	28 Nov. 1820	21 12 0	Hutchinson, Eliza	"	47 12 0
Griffith, Walter H.	19 April, 1821	17 7 0	Joncourt, Isaac Stephen Lewis De	30 Oct. 1784	177 11 8
Griffith, Anne	"	17 7 0	Jebb, Elizabeth	20 Oct. 1792	66 5 8
Griffith, Mary Eliza	"	17 7 0	Jebb, Ross,	"	66 5 8
Griffith, Henry Allen	"	17 7 0	Jebb, Elizabeth	"	33 17 0
Griffith, George	"	17 7 0	Jebb, Mary	"	33 17 0
Griffith, Charlotte	16 Sept. 1821	17 7 0	Jebb, Margaret	"	33 17 0
Griffith, Wm. Downes	"	17 7 0	Johnston, Sir Will.	"	"
Griffith, Charles J.	"	17 7 0	Iam, bart.	14 March, 1794	714 11 8
Griffith, Arthur Hill	"	17 7 0	Jernac, Madame de	19 March, 1794	177 11 8
Griffith, Harriet Sarah	"	17 7 0	Joddrell, Augusta	"	177 11 8
Geing, Joanna	10 Dec. 1821	88 1 0	Jackson, Sophia	23 March, 1796	35 3 0
Ditto	3 Aug. 1822	88 1 0	Innes, Susannah	8 July, 1811	46 18 4
Gifford, Robert Francis, Baron	27 June, 1827	284 0 0	Jenkins, Harriet	"	21 12 0
Gosset, Elizabeth L. & Gertrude Mary	5 Dec. 1828	198 3 8	Johnson, C. Maria	24 June, 1812	88 1 0
Gosset, Ralph Allen	17 Feb. 1829	32 16 0	Johnson, Anna Helena	"	88 1 0
Gerr, John	28 Sept. 1829	47 12 8	Johnstone, Edwin	15 Feb. 1823	177 11 8
Geing, Francis Anne	22 June, 1830	47 12 8	Jephson, Henrietta	14 Feb. 1823	35 7 4
Hooper, Charles, and P. Martin, Representatives of	15 Dec. 1728	177 11 8	Jephson, Isabella	23 Sept. 1823	33 7 4
Hall, John	1 Jan. 1777	5 3 0	Jaxon, Eliza	28 Sept. 1823	22 10 4
Henderson, John	"	5 3 0	Kelly, James	1 Jan. 1777	5 3 0
Hesler, Sarah	29 Dec. 1780	128 16 4	Kennedy, Anne	18 July, 1781	88 1 0
Hamilton, Arab.	19 March, 1785	177 11 8	Knox, John	9 June, 1800	583 10 0
Hyland, Thomas	9 Jan. 1787	46 18 4	Knox, Mary Anne	24 Nov. 1801	177 11 8
Houghton, Penelope	10 Oct. 1787	88 1 0	Knox, John	8 Dec. 1802	177 11 8
			Kirwan, Wilhelmiana	23 Jan. 1807	266 18 4
			King, Elizabeth	14 Dec. 1809	42 18 4
			King, Margt. & Soph.	22 Feb. 1810	46 18 4

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Keating, Oliver	18 Nov. 1818	L43 18 4	Molesworth, Visc.	16 Sept. 1818	L177 11 8
Keating, John	"	43 18 4	Ditto	29 July, 1820	177 11 8
Keating, Harriet	"	43 18 4	Mitford, Letitia	17 July, 1820	43 18 4
Kinsale, Lord	13 Feb. 1823	356 8 8	Ditto	21 Sept. 1821	43 18 4
Kent, Elizabeth	10 March, 1825	85 2 0	Mountmorres, Visc.	28 Nov. 1820	43 18 4
Kennedy, Elizabeth,			Moore, John	13 Feb. 1823	86 1 0
Susanah, Sarah			Marley, Elizabeth	10 March, 1825	30 8 8
and Ellen	14 Jan. 1826	88 1 0	Ditto	3 March, 1826	48 8 8
Kingsland, Viscount	10 Oct. 1826	192 5 8	Mountmorres, Visc.	10 March, 1825	177 11 8
Lennox, Lady L. M.	24 May, 1764	445 19 4	Marshall, Frances	3 March, 1826	88 1 0
Lyndon, Helena	4 Oct. 1766	172 19 4	Montgomery, Lady	13 April, 1826	148 3 0
Leatherland, Thomas	1 Jan. 1777	5 5 0	Mountmorres, Visc.	"	88 1 0
Langrishe, Hannah	17 March, 1794	206 18 4	Maturin, Harriet	"	48 18 4
Ditto	"	177 11 8	Montgomery, Lady,		
Lally Tollendal,			and Marian Emily	17 Feb. 1827	88 12 8
Count de	19 March, 1794	206 18 4	Macleod, Lady Ann	28 Sept. 1829	47 12 8
Langrishe, Anne	29 Aug. 1796	177 11 8	Morris, Theodosia	"	47 12 8
Lofrus, Arthur	20 June, 1798	48 18 4	Newburgh, Mary E.	4 Feb. 1798	177 11 8
Lysaght, Eliza, H.	23 May, 1810	43 18 4	Nesbitt, Henry	18 Aug. 1796	66 5 8
Lynch, Martin F.	24 June, 1812	182 16 4	North, Elizabeth	9 Jan. 1787	52 17 4
Lloyd, Mary, Anne			Newenham, Thomas	29 June, 1798	177 11 8
Emma	8 April, 1815	206 18 4	Newenham, Robert	"	88 1 0
Lyndon, Anne	24 Oct. 1815	21 18 0	O'Callaghan	"	88 1 0
Lloyd, Emma	8 April, 1816	177 11 8	Ditto	19 March, 1794	177 11 8
Lloyd, Charles	21 June, 1816	48 18 4	Neal, Mary	26 Sept. 1829	38 10 4
Lambart, Florida			O'Reilly, Myles J.	24 June, 1812	222 3 0
and Catherine	16 Sept. 1818	177 11 8	O'Dwyer, Cath.	1 March, 1816	28 10 8
Lambart, Catherine	23 Nov. 1820	88 1 0	O'Dwyer, Marcella	"	37 6 8
Lloyd, Emma	8 March, 1821	88 1 0	O'Dwyer, Jane	"	37 6 8
Lysaght, Sophia	10 Dec. 1821	48 18 4	Ormsby, Margaret	17 July, 1820	88 1 0
Lefanu, Elizabeth	25 Oct. 1823	88 1 0	O'Connell, Louisa	10 Dec. 1821	21 15 0
Lynch, Jane	9 Feb. 1824	48 8 0	O'Connell Alicia	"	47 12 8
Lynch, Emily		48 8 0	O'Reilly, Christopher	28 Sept. 1829	47 12 8
Lynch, Maria	10 March, 1825	85 2 0	O'Driscoll, Dorothea		47 12 8
Lefanu, Elizabeth and			Pennefather, John	31 Oct. 1771	26 8 0
Elizah	17 Feb. 1827	47 12 8	Pennefather, William	"	26 8 0
Laffan, Sir Joseph de			Pennefather, Mary	"	26 8 0
Courcy	5 Dec. 1823	102 5 8	Pennefather, Catherine	"	26 8 0
La Touche, Lady C.	28 Sept. 1820	95 10 0	Pennefather, Margaret	"	26 8 0
Molesworth, Elizabeth	15 Jan. 1756	61 16 4	Pickford, Jacob D.	7 June, 1776	222 3 0
Masters, John	1 Jan. 1777	5 5 0	Pringle, Margaret	25 Nov. 1793	88 1 0
Moore, Jane	16 Aug. 1785	177 11 8	Purcell, Toby	23 Dec. 1780	70 15 4
Meare, Sarah	23 Dec. 1790	177 11 8	Pickard, Eliza and Jane	"	60 3 8
May, Sir G. S., bart.	18 Sept. 1792	88 1 0	Penrose, Jane	6 Sept. 1798	48 10 4
Mountjoy, Lord, Re-			Parks, William	8 Oct. 1794	221 7 4
presentatives of	8 Oct. 1794	177 11 8	Ponsonby, Sarah	2 Oct. 1809	88 11 0
Ditto	"	183 2 4	Preston, Frances	23 May, 1810	88 1 0
Mosse, Lewis	4 Jan. 1795	88 1 0	Ponsonby, Sarah	"	48 18 4
Marley, Elizabeth	20 June, 1798	88 1 0	Pilsworth, Abigail	8 July, 1811	43 18 4
Murphy, Michael	23 Oct. 1800	88 1 0	Parsons, Mary	15 June, 1813	177 11 8
Marsden, Alexander	3 Feb. 1804	356 8 8	Paine, Mary	10 Oct. 1814	61 16 4
M'Kenna, Theob.	20 March, 1805	266 18 4	Philo, Judith H.	17 July, 1820	43 18 4
Marsden, Elizabeth	13 Feb. 1806	266 18 4	Philo, Dame F.	28 Nov. 1820	88 1 0
Marsden, Alexander	27 Jan. 1807	266 18 4	Percival, Harriet	10 Dec. 1821	17 7 0
Milnes, Sir R. S. and			Proctor, Anne J.	10 March, 1825	48 12 0
Dame Charlotte	2 Jan. 1809	445 19 4	Pack, Catherine A.	3 March, 1826	48 18 4
Murray, Sarah	23 May, 1810	43 18 4	Price, Lucinda	1 March, 1827	51 10 4
Milbank, Alice	8 July, 1811	30 12 4	Rodney, John	7 April, 1781	88 1 0
Montgomery, Sir			Rodney, Jane	"	88 1 0
George, bart.	10 Dec. 1818	356 8 8	Rodney, Anne	"	88 1 0
Molesworth, Mary	1 March, 1816	88 1 0	Rodney, Sarah	"	88 1 0
Ditto	3 March, 1826	88 1 0	Ridge, Catherine	5 Oct. 1785	29 2 8
Melville, Michael L.	18 Nov. 1818	21 13 0	Ridge, Sarah	"	29 2 8
Melville, Henry Crost	"	21 13 0	Ridge, Anne	"	29 2 8
Melville, Mary Anne	"	21 13 0	Richardson, Ursula	23 Dec. 1790	L72 10 4
Melville, Frances	"	21 13 0			

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Berberts, Jonath. B.	17 March, 1794	£182 16 4	Stack, Mary	14 Feb. 1828	£18 13 4
Berberts, Charlotte			Spray, Mary	"	57 6 8
and Mary	31 Dec. 1794	182 16 4	Shawe, Mary, Catharine and Anne	23 Sept. 1829	95 10 0
iche, Dame Mary	29 July, 1797	177 11 8	Turner, Sarah	24 Nov. 1774	42 15 4
Ditto	23 Nov. 1801	266 18 4	Thompson, Robert	23 Dec. 1790	88 1 0
unds, Jane	8 July, 1811	88 1 0	Trail, Rev. Anth.	17 March, 1794	182 16 4
idcliffe, Maria	24 Oct. 1815	70 15 4	Trail, Clarissa	24 April, 1809	353 8 8
issell, Elinor	1 March, 1816	52 17 4	Tisdale, Mary	14 Dec. 1809	88 1 0
ady, John	8 April, 1816	177 11 8	Tyrconnel, Earl of	15 June, 1813	445 19 4
ady, Charles	18 Oct. 1817	177 11 8	Taylor, Sarah	10 Oct. 1814	52 17 4
ch, Sir George	"	182 16 4	Tracy, Elizabeth	4 Nov. 1814	66 5 8
ecommon, Countess of			Tighe, George W.	17 Oct. 1815	356 8 8
Mary Jane	17 July, 1820	88 1 0	Taylor, Thomas	24 Oct. 1815	43 18 4
Elizabeth A.	23 Nov. 1820	88 1 0	Trimbleston, Anna, Baroness	25 Oct. 1823	36 2 8
Mary, Isabella F.	27 Nov. 1821	88 1 0	Tomlinson, Sir Thomas E. and Dame Elizabeth	10 March, 1825	177 11 8
and Abel and Elizabeth	1 March, 1827	95 10 0	Tighe, Charlotte	5 Dec. 1828	47 12 8
ecommon, Earl of	23 Sept. 1829	192 5 8	Udney, Martha	23 Oct. 1816	445 19 4
rangford, Viscount, Daughters of	23 Sept. 1764	223 3 0	Usher, Alicia, Frances, Marg. and Sarah	1 March, 1827	95 10 0
Elizabeth, and Eliza, her daughter	22 Jan. 1776	445 19 4	Vernon, Harriet	15 July, 1763	88 1 0
erling, Edward	20 Dec. 1780	177 11 8	Vernon, Caroline	"	88 1 0
eyd, Hannah	19 Feb. 1781	266 18 4	Vernon, Elizabeth	"	88 1 0
ran, Maria	31 Oct. 1771	43 18 4	Vallancey, Mary	17 Dec. 1770	66 5 8
uart, Jane	6 Feb. 1784	173 19 4	Vallancey, Frances F.	"	66 5 8
aw, Robert, representative of	24 Aug. 1786	714 11 8	Vallancey, Catherine	23 Dec. 1790	182 16 4
Sarah	10 Oct. 1787	35 2 0	Vernon, Harcourt and Charles	24 Oct. 1815	66 5 8
swart, Frances	23 Dec. 1790	88 1 0	Vallancey, Fanny	16 Sept. 1818	21 13 0
ratford, Hannah	8 June, 1793	43 18 4	Ditto	17 July, 1820	31 13 0
mes, William	12 Nov. 1794	52 17 4	Vallancey, Isabella	24 March, 1823	61 16 4
rangford, Lord	2 Jan. 1797	88 1 0	Vernon, Sir Charles	25 Oct. 1823	266 18 4
ward, Elizabeth	29 July, 1797	114 18 0	Whitelocke, George	1 June, 1765	177 11 8
sley, Jane	20 July, 1799	356 8 8	Wren, Constantia M.	6 Feb. 1784	61 16 4
anna, Caroline	23 Oct. 1800	88 1 0	Warren, Mary	10 Oct. 1787	88 1 0
eyd, Anne	23 Aug. 1807	356 8 8	Warren, Anne	"	43 18 4
rangford, Dowager Viscountess	2 Oct. 1809	266 18 4	Warren, Sarah	"	43 18 4
yth, Barbara	8 July, 1811	26 2 8	Warren, Rebecca	"	43 18 4
yth, Harriet	"	26 2 8	Ward, George	29 June, 1792	52 17 4
raton, Lady Emily	15 June, 1813	177 11 8	Winder, Barbara A., Jane A., and Rachel A.	29 Aug. 1796	88 1 0
sly, Catherine	"	43 18 4	Webster, Caroline	20 June, 1798	84 1 4
swart, Frances	16 July, 1814	66 5 8	Ditto	16 June, 1798	36 2 8
ck, Mary	27 Dec. 1814	88 1 0	Wynne, Robert	20 March, 1805	263 18 4
ndiah, Frances D.	24 Oct. 1815	66 5 8	Wilson, Christian	8 July, 1811	43 18 4
ndiah, Olivia	"	66 5 8	Whitelaw, Elinor	15 June, 1813	177 11 8
w, Anne	13 Oct. 1817	43 18 4	Wynne, Robert	29 Oct. 1811	177 11 8
w, Caroline	"	43 18 4	Warre, Sarah	18 Nov. 1818	23 2 8
well, Hon. Harriet	10 Dec. 1821	88 1 0	Wade, Mary	21 Sept. 1821	43 18 4
ward, Catherine U.	25 Oct. 1823	266 18 4	Westmeath, Emily, Marchioness of	26 Jan. 1829	386 5 4
w, Meyrick	10 March, 1825	499 14 0	Wade, Mary	28 Sept. 1829	57 6 8
arkey, Richard F.	18 April, 1826	88 1 0	Yates, Mary	14 March, 1794	177 11 8
yth, Hon. G. A.	"		Young, Anne	3 Feb. 1804	445 19 4
ynhope, Hannah M., and Charles Russell	"	95 10 0	Yates, Jane	10 Oct. 1814	61 16 4
George, Hannah	"				
f. and Mary Jane	"	144 0 0			
ck, Annabella	"	87 18 8			
ck, Annabella	"	18 13 4			
			Total		£53,921 4 10

PENSIONS OUT OF THE HEREDITARY REVENUE IN SCOTLAND.

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Aston, Walter Hutcheson Lord	27 Jan. 1801	L. 97 0 0	Cunningham, Jean, Mary, and Levinia	8 Jan. 1804	L. 97 0 0
Arbuthnot, Catharine	22 Oct. 1804	138 5 0	Christie, Margaret	22 Oct. 1804	24 14 0
Arbuthnot, Jane	"	138 5 0	Christie, Helen	"	24 14 0
Anderson, Sarah and Helen	22 Nov. 1806	72 12 6	Cleghorn, Hugh	"	49 10 0
Austauter, C. Lucy, 19 May, 1809	27 0 10	0	Cleghorn, Janet	"	49 10 0
Buchanan, Elizabeth	30 Aug. 1780	97 0 0	Cleghorn, Rachel	"	49 10 0
Baldan, Isabella	21 Oct. 1780	49 10 0	Cleghorn, Jean	"	49 10 0
Burnet, Lamont	20 Oct. 1804	39 10 0	Clerk, Dame M. Dacre	"	97 0 0
Burnet, Christian	"	39 10 0	Campbell, Thomas	26 Oct. 1806	184 0 0
Burnet, Helen	"	39 10 0	Campbell, Mary	9 Feb. 1809	97 0 0
Baillie, Elizabeth	22 Oct. 1804	39 10 0	Campbell, Mary	13 Sept. 1810	184 0 0
Baillie, Jean	"	39 10 0	Christie, Elizabeth	23 Feb. 1814	49 10 0
Baillie, Mrs. Menzies	"	49 10 0	Cooper, Helen	19 June 1817	44 10 0
Brown, Jean	"	36 0 0	Chisholme, Margaret	18 Jan. 1819	72 12 6
Bruce, Mary	"	97 0 0	Cranstown, Jas. E. Esq.	27 Nov. 1821	104 0 0
Baldman, Isabella	30 Sept. 1805	49 10 0	Craigie, Margaret	30 Aug. 1823	21 15 0
Baillie, Ann	25 Oct. 1806	24 14 0	Campbell, Helen	25 Oct. 1824	97 0 0
Baillie, Mary	22 Nov. 1806	49 10 0	Cathness, Francis Herriot, Countess of	25 Sept. 1825	276 10 0
Baillie, Ann	16 Feb. 1808	49 10 0	Crawtown, Lady	31 Aug. 1826	97 0 0
Blair, Isabella C. Mrs.	7 Oct. 1811	276 10 0	Dick, Ann	20 Feb. 1778	97 0 0
Blair, Isabella	"	128 5 0	Delzell, Henrietta, Helen, Agnes Brown, and Elizabeth	8 July, 1780	184 0 0
Blair, Cornelia	"	128 5 0	Dundas, Lady Elizabeth	14 Feb. 1801	276 10 0
Blair, William	"	92 0 0	Drysdale, Martha	29 Nov. 1808	49 10 0
Ditto, additional	5 Dec. 1812	92 0 0	Dyer, Martha Letitia	10 May, 1804	97 0 0
Boswell, Euphemia	"	49 10 0	Dalrymple, Margaret	22 Oct. 1804	49 10 0
Burnet, Deborah	"	92 0 0	Dalrymple, Helen	"	49 10 0
Blair, Ann	12 June 1815	49 10 0	Dalrymple, Elizabeth	"	49 10 0
Blair, Janet	"	49 10 0	Davidson, Mary	22 Sept. 1806	49 10 0
Bower, Jean	27 Dec. 1816	100 6 6	Drummond, Clementina	"	49 10 0
Bruce, Mary	24 June 1820	49 10 0	Duncan, Williamina	24 Mar. 1807	20 10 0
Black, Jean	30 Aug. 1823	49 10 0	Dunmore, Helen Wilson, and Janet Napier	14 Mar. 1808	9 2 3
Black, Mary Ann	"	49 10 0	Douglas, Grace	16 July, 1809	136 5 0
Bodan, Barbara	28 Sept. 1825	24 14 0	Davidson, Ann	27 Sept. 1809	29 10 0
Bodan, Eliza	"	24 14 0	Davidson, Elizabeth	"	29 10 0
Burnet, Deborah	14 April 1826	92 0 0	Davidson, Mary	"	29 10 0
Buchanan, Lady Janet	12 Oct. 1827	138 5 0	Davidson, Jean	"	29 10 0
Buchanan, Susana	29 Nov. 1827	184 0 0	Davidson, Joanna Wan.	"	29 10 0
Cockburn, Jean	8 Aug. 1789	184 0 0	Drummond, Lady Ann	5 Dec. 1812	97 0 0
Campbell, Mary	26 May, 1790	97 0 0	Downie, Jean	14 June 1816	49 10 0
Colville, Ann	1 July, 1790	97 0 0	Douglas, Elizabeth	24 June 1820	276 10 0
Colville, Catherine	"	97 0 0	Dalzell, Mary	21 Nov. 1821	49 10 0
Currie, Jean	2 July, 1790	39 10 0	Dalzell, Alice	"	49 10 0
Cullen, Margaret and Robina	3 July, 1790	97 0 0	Dalzell, Elizabeth	26 Sept. 1822	97 0 0
Cockburn, Fanny	14 Feb. 1791	97 0 0	Dalzell, Elizabeth	14 April, 1826	49 10 0
Cockburn, Mary	14 March, 1791	97 0 0	Dunmore, Janet Nap.	12 Nov. 1823	92 11 0
Cockburn, Harriet	"	97 0 0	Erroll, Elizabeth	7 Feb. 1791	276 10 0
Cathness, Jean, Countess of	1 July, 1800	184 0 0	Elphinstone, Ann	24 June 1791	184 0 0
Campbell, Jean and Mary	2 July, 1800	184 0 0	Erskine, Lady Louisa	5 Mar. 1801	276 10 0
Campbell, Mary, John, and Amelia	24 Oct. 1800	184 0 0	Erroll, Elizabeth	7 Feb. 1791	276 10 0
Co Bruce, Lady Maria	"	184 0 0	Countess Dowager of Elphinstone	23 Feb. 1814	133 5 0
Chalmers, Catherine F.	1 July, 1801	97 0 0	Elphinstone, John Elphinstone Lord	"	"
Clapton, Lucretia	"	134 0 0	Elphinstone, Elizabeth, Mackenzie and Keith	9 Nov. 1814	276 10 0
Cathness, Jean, Countess of	2 July, 1802	92 0 0			
Cleghorn, Hugh	28 Nov. 1803	138 5 0			

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Elbank, Lady	17 June 1818	L. 92 0 0	Hamilton, Henrietta	28 Nov. 1808	L. 97 0 0
Erskine, Erskine, wid.	28 Dec. 1819	276 10 0	Hamilton, Catharine	3 Jan. 1804	49 10 0
Erroll, Geo. Earl of	6 May, 1819	276 10 0	Halket, Mary & John	22 Oct. 1804	97 0 0
Erroll, Herriot, Countess			Hay, Mary Turner	24 May 1805	97 0 0
of	24 June 1890	276 10 0	Hay, Jane		97 0 0
Elbank, Lady	16 June 1821	98 0 0	Hay, Jane	19 Nov. 1805	97 0 0
Erskine, Euphemia	20 Aug. 1823	14 8 2	Hay, Isabella	22 May 1806	97 0 0
Erskine, Helen	"	49 10 0	Hamilton, Ann	16 Feb. 1808	97 0 0
Erskine, Marianne	"	49 10 0	Hall, Mary Maxwell	21 Dec. 1812	97 0 0
Erskine, Jean	"	49 10 0	Honyman, Dame M.	23 Feb. 1814	133 5 0
Erskine, the Hon.			Honyman, Mary	12 June 1815	18 12 0
Margaret	25 Oct. 1824	126 5 0	Honyman, Catherine	"	37 0 0
Elbank, Alexander			Honyman, Margaret	"	37 0 0
Murray Lord	31 Aug. 1826	126 5 0	Honyman, Jemima	"	37 0 0
Elphinstone, John E.			Hunt, Mary	28 Sept. 1816	150 5 6
Lord			Harley, or Colville,		
Forbes, Elizabeth	4 Sept. 1796	19 16 0	Elizabeth	19 June 1817	14 14 0
Ferguson, Johanna	2 July, 1790	67 15 0	Hamilton, Marion	19 Nov. 1822	49 10 0
Fleming, Jean	28 Aug. 1792	49 10 0	Hamilton, Amy	"	49 10 0
Fleming, Elizabeth	"	49 10 0	Hamilton, Eleonora	"	49 10 0
Fleming, Catherine	"	49 10 0	Hay, Lady Fanny	31 Dec. 1822	97 0 0
Fowle, Lady	"	97 0 0	Hay, Lady Mary	18 Dec. 1822	124 0 0
Ferguson, Isabella,			Hay, Lady Mary	27 Dec. 1824	92 0 0
Mary and Margaret	8 Mar. 1799	194 0 0	Hunter, Dr. John	6 June 1827	97 0 0
Ferguson, Elizabeth	26 Nov. 1805	97 0 0	Hepburne, Cath.	16 March 1822	184 0 0
Fullerton, Eliz.	24 March, 1807	49 10 0	Irvine, Charles	13 March 1798	97 0 0
Fraser, William	16 Oct. 1807	97 0 0	Inlaid, Elspet	16 Sept. 1810	24 14 0
Farquharson, Margaret			Ingia Henry	4 March 1825	24 14 0
Euphemia	16 Feb. 1808	49 10 0	Kirkpatrick, Jacob	15 March 1792	49 10 0
Fordyce, Helen	13 Sept. 1810	24 14 0	Kerr, Lady Sidney	16 June 1792	55 18 10
Fordyce, Jean	"	24 14 0	Kirkpatrick, Isabella	23 Aug. 1792	97 0 0
Falkland, Lucius Bon-			Kennedy, Margaret,		
nick, Viscount	14 June 1816	124 0 0	Ann, Barbara,		
Gordon, Margaret S.	26 Feb. 1788	49 10 0	Frances and Eleo.	3 Jan. 1804	110 10 0
Grant, Sophia Jane	28 Dec. 1784	49 10 0	Kennedy, Mary	10 May 1804	49 10 0
Grant, Charlotte F.	"	49 10 0	Kennedy, Janet	"	49 10 0
Grant, Catharine, Ann			Kennedy, Mary,		
and Heriot	2 July 1790	97 0 0	widow	21 Aug. 1822	97 0 0
Gleag, Euphemia, Hen-			Kerr, Mary	30 Nov. 1825	184 0 0
rietta and Martha	28 Nov. 1803	28 0 0	Kerr, Lady Mary	31 Aug. 1826	92 0 0
Gordon, Goodrich Ann		97 0 0	Kirkcudbright, C. G.		
Geldie, Magdalene	22 Oct. 1804	97 0 0	M., Baron	19 Nov. 1822	184 0 0
Gillon, Catherine	30 Sept. 1805	97 0 0	Livingstone, Lady	7 Sept. 1791	97 0 0
Gillon, Elizabeth		97 0 0	Livingstone, Ann and		
Gray, Lady Mary Ann	20 Dec. 1806	97 0 0	Elizabeth	1 Oct. 1721	97 0 0
Gillies, Dr. John	5 July 1813	194 0 0	Leslie, Eugenia	9 Oct. 1792	58 0 0
Graham, Isabella, Mary			Linkey, or Stavely,		
Cathcart, E. George			Henrietta	7 Aug. 1796	37 2 6
ana, Margaret, Cath-			Loch, Margaret	1 July 1801	53 2 6
erine, Robert and Ca-			Loch, Frances	"	53 2 6
roline E. M'Kay	14 June 1816	276 10 0	Loeie, Lady Charlotte	3 Jan. 1804	97 0 0
Gray, Mary	"	194 0 0	Leitch, Isabel	19 Nov. 1805	138 5 0
Gilmour, Kennedy	11 Sept. 1817	49 10 0	Leith, Mary	22 Sept. 1806	97 0 0
Gordon, Sir G. bt.	16 June 1821	128 5 0	Legertwood, Jean and		
Grant, Ann, widow	28 Sept. 1825	49 10 0	Barbara	16 Feb. 1808	97 0 0
Gifford, Robert, Lord,			Law Joan	12 Aug. 1809	97 0 0
Children of the late	17 Aug. 1827	198 16 0	Laing, Margaret	12 June 1815	24 14 0
Grant, Ann, widow	31 Oct. 1827	49 10 0	Lapelle, Margaret L.	22 Oct. 1825	24 14 0
Hamilton, or Irvine,			Lapelle, Gloriana	"	24 14 0
Grizle	4 May 1789	49 10 0	Muir, William	15 Nov. 1777	276 10 0
Haldane, Euphemia	1 Oct. 1791	68 17 0	Morcer, Jean	24 Sept. 1787	39 10 0
Horne, Alex. Earl of	23 Aug. 1792	276 10 0	Mackenzie, Mrs. Henry	1 Oct. 1791	97 0 0
Hay, Dorothea Judith	19 May 1800	97 0 0	Mackenzie, Margaret and		
Hay, Lewis	"	97 0 0	Mary	"	97 0 0
Hay, Elizabeth	"	97 0 0	Moncreiffe, Douglas	19 June 1793	184 0 0

NAME.	Date of Grant.	Amount.	NAME.	Date of Grant.	Amount.
Maxwell, Elizabeth	18 July 1798	L. 72 15 0	Ross, Anna Munro	13 Sept. 1810	L. 20 10 0
Murray, Lady Virginia	7 Aug. 1798	184 0 0	Rothcs, Charlotte J., Countess Dow. of	11 Sept. 1817	276 10 0
Mackenzie, Hope and Helen	1 July 1801	97 0 0	Rothcs, G. W. E., Earl of	18 June, 1821	276 10 0
Macdonald, Mary	2 July 1802	97 0 0	Stewart, Elizabeth	12 Sept. 1774	40 10 0
Maclean, Ann	"	20 10 0	Sinclair, Elizabeth	30 Dec. 1775	120 5 0
Maclean, Sibella	"	20 10 0	Sinclair, Chas. Lord	14 Aug. 1778	184 0 0
Murray, George	24 Dec. 1802	97 0 0	Sutherland, Eliz.	25 June, 1789	97 0 0
Murray, Mary	"	97 0 0	Stewart, Jean & Lillias	8 Aug. 1790	40 10 0
Murray, Eliz. Ann	"	97 0 0	Sinclair, Lady Isabella	2 July, 1790	115 0 2
Murray, Emily	3 Jan. 1804	72 12 6	Sinclair, Ann	1 Oct. 1791	37 0 0
Mackay, Ann	"	184 0 0	Sinclair, Catherine	"	20 15 4
Mackay, Louisa	22 Oct. 1804	97 0 0	Stewart, or Crawford, Elizabeth	"	97 0 0
MacLaurin, Eliza	"	97 0 0	Simpson, Charlotte	30 Dec. 1791	97 0 0
Maxton, Marion	"	97 0 0	Sutherland, Louisa	"	97 0 0
Murray, Catherine S.	"	97 0 0	Stewart, Ann	31 March, 1792	49 10 0
Macfarlane, Margaret	1 Nov. 1806	97 0 0	Shaw, Agnes	16 Nov. 1792	49 10 0
Maclean, Maria	24 March 1807	49 10 0	Swinton, Marga., Mary, Isabel, Harriet, and Anna	4 July, 1800	276 10 0
Bloodie, James	"	97 0 0	Southernville, Dr. Thos.	6 Oct. 1800	92 0 0
Maxwell, Susan	16 Feb. 1808	20 10 0	Sempill, Janet	1 July, 1801	97 0 0
MacLaurin, Collie	16 Nov. 1808	97 0 0	Steel, Jessy	"	36 0 0
Macdonald, Margt.	18 July 1809	101 5 0	Stewart, Lady Louisa	"	97 0 0
Blackenzie, Henrietta Wharton	18 Sept. 1810	97 0 0	Scott, Dame Harriet	2 July, 1808	184 0 0
Macquarrie, Ann	"	20 10 0	Simpson, Marianne	"	20 10 0
Macquarrie, Jean	"	20 10 0	Salvason, Sarah	2 Jan. 1804	49 10 0
Mitchell, C. Forbes	17 June 1818	49 10 0	Stewart, Ann	22 Oct. 1804	49 10 0
Macneil, Ann, widow	10 Nov. 1820	184 0 0	Stewart, Grace	"	49 10 0
McCormick, Rachel	26 Nov. 1821	49 10 0	Shaw, Hannah	23 Oct. 1806	68 2 0
McCormick, Helen	"	49 10 0	Stewart, Lady Lucy	23 Nov. 1806	184 0 0
Mackay, Flora, widow	17 Sept. 1822	49 10 0	Smollet, Susan	16 Nov. 1808	97 0 0
Maitland, Frances J.	21 Aug. 1822	49 10 0	Stodart, Ann	26 Aug. 1800	49 10 0
Napier, Catherine Douglas & Maria	16 Feb. 1806	97 0 0	Stodart, Barbara	"	49 10 0
Napier, Caroline	17 June 1818	97 0 0	Stodart, Jean	"	49 10 0
Napier, Sophia	"	97 0 0	Stodart, Mary	"	49 10 0
Nairne, Lord	17 Sept. 1822	184 0 0	Sherkin, Amelia	28 Sept. 1816	102 3 6
Nairne, Caroline, Baroness	18 Feb. 1823	184 0 0	Sempill, Hon. Maria	21 Nov. 1821	49 10 0
Orr, Martha	10 May 1804	49 10 0	Sempill, Hon. Sarah	"	49 10 0
Ogilvie, Jean	23 Oct. 1804	24 14 0	Sempill, Hugh, Lord	31 Aug. 1826	97 0 0
Ogilvie, Rebecca	"	24 14 0	Scotland, Eliz. widow	20 Sept. 1826	49 10 0
Outram, Margaret	13 Sept. 1810	97 0 0	Scott, Sir David, bart.	30 Oct. 1827	149 7 0
Plummer, Mary and P. R. Macmurdy	1 July 1801	97 0 0	Strathmore, Marianne, Lady	19 Nov. 1828	220 0 0
Palmer, Lady Madel.	17 Dec. 1801	184 0 0	Telfer, Jean & Cecilia	11 May, 1789	97 0 0
Paul, Susan	28 Nov. 1808	6 18 2	Taylor, Marion, widow	3 Oct. 1826	49 10 0
Portmore, T. Earl of	23 Oct. 1824	276 10 0	Williamson, Helen	21 March, 1792	97 0 0
Russell, Eleonora	8 July 1790	97 0 0	Wyde, John	16 March, 1796	138 5 0
Robison, Rachel	7 Sept. 1791	92 0 0	Wilson, Ann, Chil- dren of	11 July, 1797	276 10 0
Rose, Margaret	15 Nov. 1791	97 0 0	Williamson, Marri- anne, B.	24 March, 1806	49 10 0
Robertson, Capt. Geo. Children of	21 March, 1798	97 0 0	Walker, Agnes	23 Feb. 1814	9 16 0
Ruthven, Wilhelmina	1 July, 1801	220 5 0	Walker, Janet	"	9 16 0
Rose, Ann Fraser	24 Feb. 1803	92 0 0	Walker, Jean	"	9 16 0
Robison, Rachel	28 Nov. 1803	92 0 0	Wardlaw, Sir Wm.	25 Oct. 1894	72 12 6
Reay, Eric Mackey, Baron	3 Jan. 1804	184 0 0	Young, Ann	13 Sept. 1810	9 16 0
Robertson, Sarah	24 Sept. 1806	49 10 0	Young, Janet	"	9 16 0
Read, or Potts, Cath.	23 Mar. 1807	97 0 0	Young, Margaret	"	9 16 0
Rollo, Isabella & Mary	24 Mar. 1807	184 0 0	Total Pensions on the Scotch Pension List		L. 21,223 3 6
Rose, Ann Fraser	16 Feb. 1808	47 0 0			
Rose, or Baillie, Mar- garet	"	97 0 0			
Rose, Mary	16 Nov. 1808	97 0 0			

ADDITIONAL PENSIONS ON THE CIVIL LIST, ENGLAND.

THE return of Pensions on the Civil List, presented on the 2d December *, contains all the Pensions granted up to the close of the reign of his late Majesty George the Fourth; and the Civil List to be assigned to his present Majesty not having yet received the sanction of Parliament, the formal documents which are required previous to the payment of any of the Pensions granted by his present Majesty cannot yet be completed.

His Majesty has, however, been pleased to direct, through the First Lord of the Treasury, by communications addressed by his Grace to the Board of Treasury, and dated respectively, as will appear in the following return, that warrants should be prepared for granting the following Pensions on the Civil List.

NAME.	DATE.	NET AMOUNT.		
		L.	s.	d.
Lady Hill	5 April, 1830	467	13	0
Colonel D'Este	29 June, 1830	467	13	0
Miss D'Este	"	467	13	0
Colonel Frederick Fitzclarence	"	500	0	0
Mrs. Tierney	"	400	0	0
Thomas Knox Holmes	16 Nov. 1830	500	0	0
Edward Drummond	"	250	0	0
Algernon Greville	"	250	0	0
Dame Mary Ray	20 Nov. 1830	660	0	0
		L. 3,962 16 0		

The warrant for the Pension to Lady Hill was prepared and sent for signature in June last, and was returned to the Treasury after the death of the late king, among other warrants which had not received the royal signature.

In addition to the new Pensions stated in this return, directions have been given that upon the re-grant of the Pensions on the late Civil List, the Pension held by Colonel George Fitzclarence, of 500*l.* per annum net, should be made payable to Mary Fitzclarence his wife; and that the Pension held by Sir Robert Taylor, of 988*l.* 10*s.* net, should now be granted to Sir H. Taylor and Lady Taylor, or the survivor.

Whitchall, Treasury Chambers, 7 December, 1830.

ADDITIONAL PENSIONS ON THE SCOTCH CIVIL LIST.

Chargeable on the Hereditary Revenue of Scotland, under the Act of 50 Geo. III., c. 111.

NAME.	DATE.	NET AMOUNT.		
		L.	s.	d.
Lady Elibank	9 Oct. 1830	188	5	0
Frances Catherine Sandford	"	97	0	0
Lady Charlotte Murray MacGregor	"	97	0	0
Harriett H. Gordon	"	97	0	0
Mrs. Brown	"	97	0	0
Mary Cockburn	"	49	10	0
Barbara Reid	"	49	10	0
Captain George Drummond (De Melfont)	"	97	0	0
Agnes Lindsay	"	49	10	0
		L. 771 15 0		

No Pensions have been granted upon the Irish Civil List since the accession of his present Majesty.

* *Scot. Paper, No. 42.*

1.—A Return of the PENSIONS and ALLOWANCES paid on CONSOLIDATED FUND of Great Britain; showing the Name Person, and the Date of the Grant of each Pension or Allowance.

Pensions payable at the 5th January, 1831.

NAME.	Amount.	NAME.
Earl of Chatham	£4,000 0 0	Sarah Collingwood
Lord Rodney	2,000 0 0	Viscount St. Vincent
Ditto	923 1 6	Ditto
Lady Dorchester	1,000 0 0	Earl Nelson
John Penn, esq.	2,000 0 0	Viscount Lake
Richard Penn, esq.	1,000 0 0	Duke of Wellington
Viscount Duncan	2,000 0 0	Ditto
Earl of Eldon	4,000 0 0	Ditto
Sir William Grant	2,500 0 0	Hon. Jane Carr
Ditto	600 0 0	Lord Beresford
Ditto	450 0 0	Lord Combermere
Sir Robert Graham	2,000 0 0	Lord Exmouth
Ditto	600 0 0	Lord Hill
Ditto	900 0 0	Lord Lynedoch
Sir John Richardson	2,000 0 0	Lord Colchester
Ditto	600 0 0	Lord Sidmouth
Ditto	900 0 0	Lord Bexley
Sir G. S. Holroyd	2,000 0 0	Right hon. Henry Goulburn
Ditto	600 0 0	Right hon. J. W. Croker
Ditto	600 0 0	Right hon. S. R. Lushington
Lord Wynford	2,500 0 0	Right hon. T. P. Courtenay
Ditto	800 0 0	Right hon. H. Hobhouse
Ditto	450 0 0	Joseph Planta, esq.
Sir James Burrough	2,000 0 0	Lady Canuing
Ditto	600 0 0	Jonathan Raine, esq.
Ditto	200 0 0	Robert Matthew Casberd, esq.
Sir Sydney Smith	1,000 0 0	Thomas Jervis, esq.
Lord Abercrombie	2,000 0 0	W. R. Hamilton, esq.
Dr. Alexander Croke	1,000 0 0	R. P. Ward, esq.
Dr. John Hinchliffe	1,000 0 0	
Lord Hutchinson	2,000 0 0	
Sir James Saumarez	1,200 0 0	
Lord Amherst	3,000 0 0	
Henry Morton Dyer, esq.	1,000 0 0	
Dr. John Sewell	1,000 0 0	
Dr. William Territt	1,000 0 0	
Lady Nelson	2,000 0 0	

Note:—The Pensions to the R payable out of the Consolidated included in the Return to an O House of Commons, dated the 4th 1831.

2.—A Return of the PENSIONS and ALLOWANCES payable CONSOLIDATED FUND in Ireland; showing the Name of each and the Date of the Grant of each Pension or Allowance.

NAME.	Amount.	NAME.
Dame Catherine Clements	£553 17 0	Viscount Duncan, and to the next succeeding heir on whom the title of Viscount Duncan shall descend, for his life
Trustees for Sarah Hamilton and children	646 3 4	Earl of Athlone, and the successor to that dignity
Trustees for Alicia Kaipe and children	276 18 0	Lord Baron Aylmer
Elizabeth Countess of Westmeath	923 1 6	
The Prince of Mecklenburgh Stralitz	1,846 3 4	

NAME.	Amount.	NAME.	Amount.
Right Hon. John Bason de Bie- quiere, for 48 years from 11th July 1797	L.500 0 0	William Randall, purse-bearer to the Lord Chancellor of England . .	L.14 3 4
The Under-Secretary to the Lord Lieutenant for the time being, in trust to pay Secret Annuities .	2,221 11 4	Rev. William Lloyd, as sealer in the Court of Chancery in Great Britain	5 2 0
The Clerk, Usher and Assistants, in the Council Office in Dublin, in lieu of fees discontinued . .	223 8 0	Charles Dowse, deputy sealer in ditto	3 11 4
<i>For Loss of Emoluments by the Union :</i>		Walter-Pye, one of the chaffers of wax in ditto	3 8 0
Sir Stewart Bruce, bart. gentleman usher to the Lord Lieutenant . .	218 15 8	William Buller, ditto in ditto . .	3 8 9
Charles Crow, clerk in the office of the Chief Secretary (Civil) . .	118 7 0	Thomas Hand, gentleman of the chamber to the Lord Chancellor of Great Britain	5 10 8
Edward Connor, ditto (Military) .	161 11 0	Joseph Vernon, ditto ditto . . .	1 2 8
Wm. Clifton, clerk of the Council Ditto ditto	19 16 0 107 18 10	Wm. Hen. Freemantle, joint resi- dent secretary in London	307 8 8
John Ebbs, clerk in the Council Office	25 8 0	Charles Pleydell Jones, keeper of Signet Office in ditto	5 7 8
Ditto ditto	13 6 0	Hen. Thomas Packenham, Master General of the Ordnance	1,107 14 0
Henry Minchin, second sergeant- at-arms	70 8 8	Hen. Eustace, aid-de-camp to ditto .	207 3 0
Ditto ditto	27 7 9	Thos. Packenham, secretary to ditto .	22 6 4
John Day, sen. state musician . .	7 12 0	Wm. Packenham, clerk to ditto . .	46 3 4
John Day, jun. state musician . .	7 12 0	Geo. Foster Dalton, second clerk to the Surveyor General of ditto .	115 19 4
John Beresford, purse-bearer to the late Lord Chancellor	54 1 4	Robert Wynne, clerk of the Deli- veries in ditto	839 4 3
Ditto ditto attendance on Parliament	44 15 6	William Cadge, clerk to ditto . . .	120 2 0
Edmund Henry Lord Glentworth, now Earl of Limerick, clerk of the Crown and Hanaper	374 15 4	Richard Wrightson, clerk in the office of storekeeper in ditto . .	25 11 0
Ditto ditto attendance, House of Lords	250 6 2	Edward Dalton, assistant clerk to the secretary in ditto	45 12 8
Ditto ditto attendance, House of Commons	121 6 4	Lieut.-Col. Rd. Legge, chief fire- master at the laboratory in ditto .	168 9 4
Thomas Boushier, deputy ditto . .	155 19 8	Charles Charleton, surgeon to the artificers in ditto	42 0 0
Ditto ditto	29 6 7	John Morton, supplier of medical attendance to the several de- tachments of the late Royal Irish Artillery	247 3 4
Ditto ditto	46 5 1	Donat Hinchy, commissary of camp equipage and stores under the Board of Ordnance	168 3 4
Matthew Franks, late deputy guardian and keeper of the Rolls	680 4 8	John Belson, ditto in the Northern District, ditto	108 3 4
Isabella Cooke, house and ward- robe keeper of Dublin Castle . .	24 13 4	Patrick Hackett, storekeeper at Belfast, ditto	84 2 8
Sir Abraham B. King, His Majesty's sta- tioner	2,335 4 0	Patrick Maher, ditto at Tarbert, ditto	84 4 8
Do. as printer to the late House of Commons	830 8 0	Thomas Acres, ditto at Tullamore, ditto	84 4 8
Edmos Smith, under clerk in the Council Office in Great Britain . .	1,125 12 0	Mary Manser, housekeeper at the Ordnance	167 4 0
William Van, clerk and office keeper in ditto	19 3 0	Ward Ramsay, messenger to ditto .	8 8 0
Robert Pike, one of the chamber keepers in ditto	7 2 8	John Elliott, labourer to ditto . .	45 6 4
James Harding ditto in ditto . .	7 2 8	Charles J. Jolly, door-keeper at the late House of Lords	19 8 8
Thos. Cooper, messenger in ditto .	8 6 0	John Polding, ditto ditto	19 8 8
Elizabeth Litchfield, necessary woman in ditto	3 8 0	Wm. Corbet, ditto to the Speaker's chamber	21 6 0
Thomas Rashleigh, deputy clerk of the Crown in ditto	59 8 4	Patrick Long, messenger to the late House of Lords	10 8 1
Hen. Hughes, Clerk in the Crown Office in Great Britain	7 2 8	James Cavendish, ditto ditto . .	19 8 1
		Michael Quinan, ditto ditto . .	19 8 1
		Mary Anne Foster, house-maid do.	12 10 10

NAME.	Amount.	NAME.	Amount.
Philip O'Brien, gate-keeper to the late House of Lords . . .	L.24 6 2	Marquis Wellesley and Richard Wellesley, successively, late Chief Remembrancers of the Exchequer . . .	L.3,387 15 8
Andrew Bowen, Water Porter . . .	4 4 0	John and Wm. F. M'Clistock, Chief Serjeants-at-arms ditto . . .	1,487 12 11
Sir George F. Hill, bart. clerk of the late House of Commons . . .	2,001 8 2	Lord Avonmore, late Principal Registrar in Chancery . . .	4,199 19 6
John and William F. M'Clistock, serjeants-at-arms to ditto . . .	1,015 7 9	John Swift Emerson, late Examiner in the Court of Exchequer . . .	200 0 0
J. Rogers, committee clerk ditto . . .	230 15 5	Thomas Pennefather ditto . . .	200 0 0
Charles Henry Tandy, engraving clerk ditto . . .	367 14 2	Jones Stevelly, late Six Clerk in Chancery . . .	1,400 14 1
T. Richardson, assistant ditto ditto . . .	188 9 3	Francis Dwyer, ditto . . .	1,000 10 1
Wm. Rafferty (now called Houghton)† clerk in the Chief Clerk's Office ditto . . .	433 16 11	Michael Mills, ditto . . .	619 18 1
James Corry, clerk of the Journals of the late House of Commons . . .	609 4 8	Richard Hudson, ditto . . .	948 7 1
J. Smith, assistant clerk of ditto ditto‡ . . .	212 6 2	Henry George Heard, ditto . . .	1,340 15 1
Rod. Connor, attending clerk ditto . . .	55 7 9	D. Webb Webber, late Assistant Barrister of the County of Sligo . . .	276 18 1
A. Hume, clerk of the Briefs ditto . . .	92 6 2	Thomas Grady, ditto Limerick . . .	276 18 1
John Leslie Foster, secretary to the Spenser of ditto . . .	9 5 0	Henry Humphrey, ditto Carlow . . .	276 18 1
George Donlevy, messenger ditto . . .	68 15 5	George Vicars, ditto Queen's Co. . .	276 18 1
Robert Garland, ditto ditto . . .	83 4 8	Sir H. Wilkinson, ditto Kilkenny . . .	276 18 1
Edward Byrne, ditto ditto . . .	83 4 8	Wm. M. Burke, ditto Monaghan . . .	276 18 1
Dennis Brennan, ditto ditto . . .	83 4 8	William Disney, ditto Kildare . . .	276 18 1
Daniel Brennan, ditto ditto . . .	83 4 8	Thos. Maunsell, ditto Fermanagh . . .	276 18 1
Hugh Gahan, ditto ditto . . .	83 4 8	Richard Dobbs, ditto Antrim . . .	276 18 1
Michael Dalton, ditto ditto . . .	83 4 8	H. Ruxton Fitzherbert, ditto Meath . . .	276 18 1
John Kennedy, doorkeeper ditto . . .	155 6 0	Robert Lindsey, ditto Tyrone . . .	276 18 1
John Walsh, ditto ditto . . .	155 6 0	Stephen H. Rice, ditto Kerry . . .	276 18 1
Mary Connor, house-attend. ditto . . .	4 4 0	Edward O'Farrell, ditto Donegal . . .	276 18 1
Rod. Watham, fire-lighter ditto . . .	6 6 0		
<i>Officers late of Courts of Justice:</i>		<i>Officers of the late Irish Treasury:</i>	
Right hon. Thomas Lord Manners, late Lord Chancellor . . .	3,692 6 4	The hon. G. Cavendish, Secretary . . .	320 1 1
Right hon. Sir Anthony Hart, late Lord Chancellor . . .	3,692 6 4	Edward Mitchell, second Clerk . . .	547 14 6
Right hon. Lord Norbury, late Chief Justice of the Com. Pleas . . .	3,046 3 1	Pierpoint O. Mitchell, first assistant . . .	300 4 1
Right hon. Standish O'Grady, late Chief Baron of the Exchequer . . .	3,046 3 1	William M'Caskey, second ditto . . .	300 1 1
Robert Johnson, late Justice of the Common Pleas . . .	1,107 14 0	William N. Scott, first junior . . .	172 12 4
Robert Day, late Justice of the King's Bench . . .	2,400 0 0	Robert Robinson, second ditto . . .	92 6 4
James M'Clelland, late Baron of the Exchequer . . .	2,400 0 0	Arthur B. Crofton, third ditto . . .	92 6 4
Lord Robert S. Conway, late Prothonotary of the Court of King's Bench . . .	7,187 8 0	Robert F. Gregg, fourth ditto . . .	55 8 0
Lord Northland, and the hon. Vesey Knox, late Prothonotaries (and survivors) of the Common Pleas . . .	7,150 3 0	Gordon Bradley, fifth ditto . . .	55 6 0
Lord Norwood, late Filacer to do. . .	727 7 4	Wm. Delap, chief clerk in the Irish Office, London . . .	250 0 0
		Wm. Houghton (formerly Rafferty) Parliamentary Clerk in London . . .	400 0 0
		Catherine Smith, housekeeper in ditto . . .	50 0 0
		Bernard Patten, messenger in do. . .	36 18 1
		John Smith, late clerk in ditto . . .	92 6 4
		<i>Officers of the late Auditor General's Office:</i>	
		Earl Roden, Auditor General . . .	2,700 0 0
		Richard Bower, clerk . . .	25 0 0
		Mrs. Kempton, housekeeper . . .	5 0 0

* See late officers, Court of Justice, L1,437 12 1

† Vide late Irish Treasury, L400.

‡ Vide late Irish Treasury, L24 6 4.

§ Vide Union Compensations, p. 395, L1,015 7 9.

|| This allowance fluctuates according to the loss sustained in the fees of his office.

¶ Vide Union Compensations, p. 395, L433 16 11.

** Vide Union Compensations, p. 395, L212 6 2.

VI.] PENSIONS: CONSOLIDATED FUND.

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NAME.	Amount.	NAME.	Amount.
<i>ms of the late Clerk of the Pells' Office:</i>		Anne Gerrard . . . spinster	L.18 17 0
Shannon, clk. of the Pells	L.3,133 0 0	Rosina Gerrard . . . ditto	18 17 0
m Jenkins, deputy . . .	150 0 0	Abigail and Eliza Gifford . . . ditto	27 18 10
is Barber, deputy . . .	150 0 0	E. Hardy . . . widow	18 9 4
<i>ms of the late Muster-Master General's Office:</i>		Anne, Eliza, Henry and John . . .	
is Brewer, clerk . . .	166 0 0	Henry, her children . . .	88 18 6
empston, housekeeper . . .	10 0 0	Anne Watkins . . . widow	9 4 8
<i>ms of the late Military Account Office:</i>		E. Hyland . . . ditto	18 9 4
d Campbell, Commissioner	869 4 8	John, Margaret and Jane Hatchell . . .	18 9 4
Barry . . . ditto	730 0 0	Margaret Heppenstall . . . widow	9 4 8
T. Ottley . . . ditto	388 0 0	Mary Hall . . . ditto	18 17 0
l James . . . Clerk	267 14 0	Ellen, Agnes, James and Edward . . .	
is Farrell . . . ditto	210 9 4	Kendall . . .	18 17 0
l Howard . . . ditto	110 15 8	Mary Lord . . . widow	18 9 4
l Kelly . . . ditto	116 6 4	Belinda and Anne Lyster . . .	18 9 4
Younger . . . ditto	87 14 0	Anne Lalor . . . widow	9 4 8
Berford . . . ditto	45 8 0	E. Laverty . . . ditto	9 4 8
l Murphy . . . ditto	43 8 0	Margaret Kelly . . . ditto	9 4 8
Douglas . . . ditto	53 6 4	Mary M. Lane . . . spinster	13 17 0
Kibbin . . . ditto	96 0 0	Mary McClean . . . widow	18 17 0
ghby C. Newton . . . ditto	86 0 0	Jane M'Allister . . . ditto	18 9 4
Anderson . . . ditto	94 0 0	Agnes Malcolm . . . ditto	18 9 4
Alexander . . . ditto	81 0 0	Jane Moore . . . ditto	18 17 0
n H. Halpin . . . ditto	63 0 0	William Moore . . .	9 4 8
n Blair . . . ditto	71 0 0	Catherine O'Brien . . . widow	18 9 4
d Mourant . . . ditto	71 0 0	Isabella Pasley . . . ditto	18 9 4
s Quinton . . . ditto	55 0 0	M. Parsons . . . ditto	23 1 8
n Johnson . . . ditto	44 0 0	E. Poor . . . ditto	9 4 8
Johnson . . . ditto	94 0 0	A. Parslow . . . ditto	9 4 8
Oakley . . . ditto	217 0 0	C. Richardson . . . ditto	13 17 0
M. Wanty . . . ditto	126 0 0	Anne Sneyd . . . spinster	18 9 4
Newton . . . ditto	112 0 0	Bridget Sheridan . . . widow	9 4 8
Whittaker . . . ditto	100 0 0	A. Sunderland . . . ditto	9 4 8
ius O'Keefe . . . ditto	96 0 0	George Taylor . . .	18 9 4
lele . . . ditto	86 0 0	Mary Uniacke . . . widow	27 13 10
B. Darke . . . ditto	102 0 0	Martha Ventries . . . ditto	18 9 4
n Greene . . . ditto	81 0 0	A. Wingrove . . . ditto	18 9 4
S. M'Murray . . . ditto	68 0 0	Jane Wilkinson . . . ditto	9 4 8
Finney . . . ditto	68 0 0	A. Whitney . . . ditto	9 4 8
adden . . . housekeeper	15 0 0	Margaret Whitney . . . ditto	13 17 0
<i>Members late of the Board of Works:</i>		<i>Allowances to supernumerated Police</i>	
ongfield, Commissioner	184 12 4	<i>Constables.</i>	
J. Archdall, ditto	184 12 4	James Tormey . . .	8 8 6
<i>Persons who suffered by the Rebellion in the Year 1798:</i>		Rowland Willis . . .	16 17 0
Ashton . . . widow	18 9 4	James Bourcher . . .	16 17 0
kham . . . ditto	18 9 4	Richard Taylor . . .	19 18 2
rennan . . . ditto	18 9 4	Walter Gannon . . .	19 18 2
Vade . . . ditto	18 17 0	Michael Hanly . . .	16 17 0
urrows . . . spinster	27 18 10	Thomas M'Clelland . . .	16 17 0
urrows . . . ditto	27 18 10	John M'Cloughery . . .	16 17 0
Constable . . . widow	18 9 4	Joseph Crane . . .	16 17 0
oming . . . ditto	27 13 10	George Eager . . .	22 9 4
loney . . . ditto	9 4 8	Thomas W. Johnson . . .	22 9 4
linton . . . ditto	27 13 10	Thomas Skeritt . . .	22 9 4
illon . . . ditto	17 13 10	John Tolson . . .	16 17 0
oyle . . . ditto	23 1 8	Dennis Buckley . . .	16 17 0
Ewing . . . ditto	18 9 4	William Stoney . . .	16 17 0
erguson . . . ditto	18 9 4	John Mullen . . .	16 17 0
and Delia Ferguson her		James Orr . . .	16 17 0
sters . . .	27 13 10	John Twamley . . .	16 17 0
		Patrick M'Glinn . . .	16 17 0
		William Hunt . . .	46 8 2
		John Patterson . . .	16 17 0
		Jonathan Ardell . . .	6 8 6

NAME.	Amount.	NAME.	Amount.
Andrew Murphy	L. 4 4	Henry Campion	L. 15 8 4
William Robinson	7 0 0	Alexander Jack	10 3 4
George Quin	4 4 0	Peter Regan	21 3 10
Large Wheatley	19 18 2	Daniel Hogan	20 4 2
Alexander Dunbar	19 18 2	Thomas Campaigne	21 3 10
Laurence Gorman	8 8 0	Patrick M'Donough	9 2 0
Singleton Wilton	7 0 0	Bernard M'Cue	6 1 8
William Taylor	18 17 0	John Downey	10 3 0
Thomas Davenport	16 17 0	Ephraim Smith	21 3 10
Christopher Brant	16 17 0	Daniel Wade	8 2 0
Andrew Graham	16 17 0	Thomas Harding	10 3 0
Edmond Giles	14 0 10	Michael Tighe	9 2 0
John Finlay	10 17 0	Dennis Halloran	10 3 0
William Vero	10 17 0	Edward Morgan	40 0 0
William Gihon	7 12 1	James Keating	12 2 4
Robert Humphrys	21 10 9	John Rice	12 2 0
James Carriac	6 1 8	Thomas Willson	10 3 0
Michael Jennings	21 11 0	Joseph Hall	10 3 0
James Miller	50 0 0	James Kelly	20 10 2
Thomas Mugecwal	16 4 2	George Ross	10 3 0
Henry Hodgins	19 4 2	William M'Clean	10 3 0
Gabriel Prior	10 3 0	William Hickey	13 4 2
John Wade	10 3 0	Evan Davis	6 1 8
Edward Bennet	10 3 0	William Henderson	6 1 8
John Gallagher	10 3 0	Bernard O'Brien	9 2 0
William Laurence	10 3 0	John Parker	15 4 2
William Jennings	10 3 0	John Horke	10 3 0
Philip Duke	7 12 1	Thomas Hatcliffe	10 3 0
John Bible	15 4 2	Peter Laurence	15 4 2
Hugh M'Leod	19 13 0	Bartholomew Tools	15 4 2
Joseph Christie	15 4 2	John Maguire	6 1 8
Michael Crogan	16 14 7	Richard Anderson	12 12 8
John Bortick	15 0 2	Thomas Little	10 3 0
John M'Paul	15 4 2	Michael Stryth	10 3 0
David Thompson	15 4 2	George Jordan	15 4 2
Robert Phelan	10 12 11	William Brett	15 4 2
John O'Donnel	10 3 0	William Macnamee	15 4 2
Samuel Ferns	10 3 0	John M'Call	15 4 2
Richard Gurd	15 4 2	Jeremiah Johnston	15 4 2
Henry Graham	10 3 0	Edward Mackey	15 4 2
Joseph Strong	15 4 2	George Malone	15 4 2
Joseph Lodge	21 4 10	Thomas Lemby	15 4 2
Nicholas Tappin	15 4 2	Thomas Phair	15 4 2
Andrew Gallagher	9 2 0	George Scott	10 3 0
Wingfield Burton	10 3 0	Joseph Johnson	15 4 2
Henry M'Guinness	12 3 4	William Allen	10 3 0
Patrick Benn	10 4 2	John Shepherd	10 3 0
George Wright	15 4 2	William Mercer	6 1 8
John Howie	10 3 0	William Chisolm	10 3 0
John Holmes	10 3 0	Michael Bell	10 3 0
Thomas Kelly	21 10	John Tiller	15 4 2
Patrick Manning	12 3 4	John Ryan	15 4 2
James Stewart	21 3 10	William Daly	9 2 0
Thomas Greany	21 3 10	Richard Clarke	10 3 0
Jeremiah Reardon	10 3 0	William Matthews	10 3 0
James Mahony	10 3 0	James Tyrrell	9 2 0
John Gallagher	21 3 10	John Lennon	15 4 2
John Scrugan	9 2 0	Henry Hall	10 3 0
George Hall	21 5 10	Edward Farrell	9 2 0
Samuel Morehead	21 5 10	Burton P. Lambert	10 3 0
Andrew Ardagh	21 5 10	John Rothwell	15 4 2
Emanuel Harman	10 3 0	John Doolan	10 3 0
James Kohn	9 2 0	Alexander Gray	10 3 0
Michael Rankin	10 3 0	Thomas Parker	10 3 0
Nathaniel Shepherd	9 2 0		

NAME.	Amount.	Compensations awarded for Loss of Office as Weighmasters of Butter in Ireland, for the Year ended 31st December, 1829.	NAME.	Amount.
Barry	L.12 3 4	Sir Arthur Clithester, Weigh-	master at Belfast	L.245 2 8
Naghton	12 3 4	Mr. Chaytor, ditto Clonmel	98 7 8	
t Tiller	15 4 2	Richard Cox, ditto Youghall	103 4 2	
t Freeland	15 4 2	Mr. Coseb, ditto Antrim	94 0 10 ¹	
as O'Dwyer	18 5 0	Mr. Corbett, ditto Londonderry	119 11 8	
Townsend	18 5 0	Mr. Bigger, ditto Louth	147 17 4	
as Pearce	18 5 0	Alex. Hudson, ditto Enniskillen	94 2 5 ¹	
Hunt	18 5 0	R. Hughes, ditto Wexford	158 15 2	
el Lewis	18 5 0	Hon. J. H. Knox, ditto Newry	146 3 3 ¹	
as Robertson	18 5 0	Messrs. Lee, Harland Eaton ditto	157 2 6	
k Slattery	18 5 0	United Crans, Dublin	90 4 2	
as Burland	18 5 0	Mr. McCabe, ditto Spitalfields,	22 1 10	
Pike	18 5 0	Dublin	188 4 0 ¹	
m Armstrong	18 5 0	Mr. Pettigrew, ditto Dublin	112 19 5	
el Fagan	18 5 0	John Phelan, ditto Kilkenny	107 6 8	
d Millas	18 5 0	Mr. Tyn dall, ditto Carlow		
Lynch	18 5 0	Mr. Sullivan, ditto Leitrim		
McCarthy	18 5 0			
Moylan	18 5 0			
as Herbert	18 5 0			
as Loader	18 5 0			
O'Mally	18 5 4			
		Total	L.100,998 11 8 ¹	

PENSIONS ON THE 4½ PER CENT. DUTIES.

PENSIONS.	Date of Warrant.	Amount.
Auckland	1 July, 1829	L.400 0 0
Blackhouse and John Lewis, Esqrs.	29 Sept. 1827	500 0 0
Isabella Batson	1 July, 1829	129 7 8
Harriet Blackwood	ditto	206 0 0
Louisa Bromley (late Dawson)	1799	250 0 0
executors of Mrs. Burke	24 Oct. 1798	2,500 0 0
Maria Campbell	1 July, 1829	219 0 10 ¹
Corson	ditto	157 10 0
Anna Maria Dawson	1799	250 0 0
Augusta De Ameland	1 July, 1829	1,228 10 0
Eliza Despard	ditto	100 0 0
Farnborough	7 Feb. 1801	1,500 0 0
re Misas Fitz Clarence	1 July, 1829	2,500 0 0
oyal Highness the Duchess of Gloucester	1 Nov. 1820	1,000 0 0
atience Gordon	20 Oct. 1797	300 0 0
Grange	3 June, 1814	350 0 0
Elizabeth Hamilton	1 July, 1820	350 0 0
Mary Ann Pierrepont Hamilton	ditto	125 0 0
Graham Hewitt	ditto	60 0 0
Good	17 June 1800	1,375 0 0
oyal Highness the Princess of Hesse Hombourg	1 July, 1820	1,000 0 0
Hosier and Thomas Bernard, Esqrs.	2 Dec. 1798	600 0 0
Henry Hobart and the Right-Hon. John Sullivan	1 July, 1829	600 0 0
Van Houghton	ditto	35 0 0
Isabelle Huyghues	ditto	91 5 0
as Jordan	ditto	78 6 0
Illies Catherine Mary Ann Irving	17 Aug. 1820	80 0 0
ess of Mansfield	8 Mar. 1814	1,000 0 0
Frances Morgan	1 July, 1820	50 0 0
Sarahine Parrall	1799	250 0 0
Sophia Ricketts	1 July, 1820	411 0 0
Ann Rochatt	ditto	88 0 0
Charlotte Sargent	14 May, 1804	616 0 0
d Shirley	1 July, 1820	67 6 0
Uzias Sydney Smikh	ditto	1,250 0 0
Charlotte Snow	ditto	50 0 0
Hester Lucy Stanhope	ditto	900 0 0
as Waugh	ditto	46 16 0

L.20,350 1 6

An Account of the MONIES remaining in the Exchequer on the 5th Jan 1839, on account of the Four and Half per Cent. Duties; also the MO paid into the Exchequer on the same account in the Year ended January, 1830, with an Account of the Application thereof; specifying ther by way of Salaries or Pensions, or in any other manner, toget the Names to whom such Salaries, Pensions or Payments were paid, Balance remaining in the Exchequer up to the same period.

Amount of the Four and Half per Cent. Duties remaining in the Exchequer at the 5th January, 1839 L. 2,6
Amount of ditto received in the Exchequer in the year ended 5th Jan. 1830 21,2

Application thereof by way of Salaries:

Sir Patrick Ross, Governor of Antigua	2,1
Major General Nathaniel Blackwell, Governor of Tobago	1,2
Major General Lewis Grant, Governor of the Bahamas	1,4
Honourable William Brasnell, Governor of Tobago	1
Major General William Nicolay, Governor of Dominica	1,2
Charles William Maxwell, Esq. Governor of the Virgin Islands	1,1
Major General Sir James Campbell, Governor of Grenada	1,0
Sir Charles Brisbane, Governor of St. Vincent	1
Sir Hilgrove Turner, Governor of Bermuda	1
Sir James Lyon, Governor of Barbadoes	7
Stedman Rawlins, Esq. Acting Governor of the Virgin Islands	1
J. B. Skeets, Esq. Acting Governor of Barbadoes	1
Samuel K. Steward, Esq. Lieutenant Governor of Montserrat	1
John Hayman, Esq. Lieutenant Governor of St. Christopher	1
Major General Sir Edward Barnes, Lieutenant Governor of the Leeward Islands	1
Sir G. Walker, Lieutenant Governor of Grenada	1
Lieutenant General Frederick Maitland, Lieutenant Governor of Dominica	1
Colonel James Bathurst, Lieutenant Governor of the Virgin Islands	1
George Richardson Porter, Esq. Chief Justice of Tortola	1
Augustus H. Bradshaw, Esq. Surveyor General and Auditor General of the Revenues in America	1
Augustus G. Stapleton, Esq. Agent for Grenada	1
Honourable Alexander Murray, Agent for Turks Island	1

Total of Salaries 18,1

Application by way of Pensions:

Isabella Frances Master	1
Richard Master	1
Elizabeth Moffatt Popham	1
Edward Gale Boldero, et al. in trust for Georgiana Lock	1
ditto Lucy Frances Lock	1
Earl of Chatham et al. in trust for Lady G. Tekell	1
ditto in trust for seven Children of Lady Lucy R. Taylor; viz.	1
William Stanhope Taylor	1
Sabine Hester Taylor	1
Thomas James Taylor	1
Lucy Rachael Taylor	1
Frances Ann Taylor	1
Emily Agnes Taylor	1
John Pitt Taylor	1
Alice Martin	1
Sarah Martin	1
Earl of Chatham	1
Earl of Kinnoul (perpetuity)	1

Total of Pensions 6
ditto Salaries 12

Total 18,1

The Amount remaining in the Exchequer at the 5th January, 1830 2,6

APPENDIX.—No. VII.

*An Account of all SALARIES, PENSIONS, PROFITS, PAY, FEES, and EMOLUMENTS held and enjoyed by all Persons, between 5th January, 1829, and 5th January, 1830, the Total Amount of which shall exceed 1000*l.*; specifying with each Name the Total Amount received by each Individual, and distinguishing the various sources from whence the same are derived:—*

1. Civil Officers.
2. The Court of Chancery and other Judicial Officers.
3. Diplomatic and Consular Officers.
4. Naval Officers.
5. Military Officers returned by the Secretary at War.
6. Ordnance and Military Officers, not included in the Secretary at War's Return.
7. Officers in the Colonies.
8. Officers in the House of Commons.

1. CIVIL OFFICERS.

SALARIES.

Earl of Aberdeen, Secretary of State for Foreign Affairs	£.	9000	0	0	
Lord Ashley, Commis. for Affairs of India		1500	0	0	
F. D. Adams, Commissioner of Woods		1200	0	0	Also 875 <i>l.</i> per ann.
Henry Arbutnot, Commissioner of Audit		1200	0	0	as late Comptroller of the Lottery.
J. Arnaud, Collector of Customs at Liverpool		2200	0	0	
Aberdeen, Coll. Customs, Bridge Town, Barbadoes		1500	0	0	
Amyott, Registrar of Colonial Slaves		800	0	0	Also 400 <i>l.</i> per ann.
J. S. Alves, Sen. Clerk, India Bd. Office	£.	900	0	0	Compensation allowance for loss of office as Secretary and Register of Records in Lower Canada.
Ditto, Master of the Mint, Scotland		300	0	0	—1290
Angell, Chief Clerk, Ordnance Office		1163	17	6	
F. T. Aiton, Director-General of his Majesty's Gardens and Plantations		1000	0	0	
Earl Bathurst, President of the Council	2883	2	0		
Ditto, Teller of the Exchequer	2700	0	0		
Ditto, Clerk of the Crown	1105	18	10	—6641	0 10
Stamp Brooksbank, Chief Clerk in the Treasury, and Auditor of Treasury Accounts		1630	0	0	
C. Brooksbank, Chief Clerk, Treasury	1200	0	0		Salary to be hereafter 1450 <i>l.</i> per annum.
Ditto, Agent and Paymaster of Chelsea					
Out-Pensioners	750	0	0		
Ditto, Agent for the Bahamas	150	0	0		
Ditto, Commissioner of Lottery	150	0	0	—2250	0 0
Charles Bouchier, Assistant Solicitor to the Treasury, in lieu of Bills	1500	0	0		
Ditto, Emoluments	400	0	0	—1900	0 0
John Bidwell, First Senior Clerk and Superintendent of the Consular Department		1400	0	0	
J. Backhouse, Under Secretary of State	500	0	0		
Ditto, Receiver-General of Excise	1500	0	0	—2000	0 0
Thomas Bidwell, Chief Clerk in the Office of Secretary of State for Foreign Affairs	1250	0	0		The salary is 2000 <i>l.</i> but Mr. Backhouse only receives 500 <i>l.</i> in consequence of his being Receiver Gen. of Excise.
Ditto, Deputy Clerk of the Signet	25	6	6	—1845	6 6
				2 D	

PERSONS HOLDING OFFICES,

SALARIES.

James Banninell, Senior Clerk in the Office of the Secretary of State for Foreign Affairs	L. 1800	0	0	
G. Baillie, Senior Clerk in the Office of the Secretary of State for the Colonies	L. 700	1	4	
Ditto, Agent for Sierra Leone and the Royal African Corps	600	8	4—1378	4 8
R. Brown, Chief Examiner War Office	1850	0	0	
Ditto, Agent for Paying retired or officiating Chaplains	250	0	0—1600	0 0
J. Buller, Clerk of the Council			3200	0 0
G. Banks, Secretary to India Board	1402	6	7	
Ditto, Curator Baron Exchequer	455	0	0—1007	6 7
R. Ryham, Secretary to the Board of Ordnance			1400	0 0
J. H. Barnouin, Chief Clerk to Clerk of the Ordnance			1002	17 6
John Barrow, Second Secretary to the Admiralty			1800	0 0
H. I. Bouverie, Commissioner of Customs			1400	0 0
D. M. Binning,			1400	0 0
Sir W. Boothby, Receiver Gen. of Customs	1500	0	0	
Ditto, Agent for New Brunswick	150	0	0	
Ditto, Paymtr. Band of Gent. Pensioners	500	0	0—1000	0 0
W. Barrard, Receiver of Duties, Customs	800	0	0	
Emolumts. & Fees paid by individuals	600	0	0—1160	0 0
W. R. Brown, Cocket-writer, Customs, Salary	60	0	0	
Fees paid by individuals	1000	0	0—1000	0 0
A. H. Brooking, Collector of Customs, Newfoundland			1400	0 0
J. W. Bowden, Commissioner of Stamps			1012	0 0
R. Browne, Solic. Stamp Board (Ireland), in lieu of bills			2000	0 0
J. Blackburn, Distributor of Stamps for part of Lancashire			1580	19 10
Edward Bates, Secretary to Board of Taxes	1200	9	0	
Ditto, Husband of the 4 per cent duties	400	0	0—1000	0 0
W. Bagott, Receiver General of Taxes			1800	0 0
G. C. Bedford, Chief Clerk to Auditor of the Exchequer			1200	0 0
A. Bulley, Clerk of the Issues, Exchequer	750	0	0	
Ditto, Assessor, Receiver and Clerk to Commissioners of Is. & duty	252	4	4—1002	4 4
Robert Bingley, King's Assay Master, Mint			1000	19 8
Hon. W. Bathurst, Deputy Teller, Exchequer			1400	0 0
Timothy Brent, Sec. Board of Green Cloth	1185	0	0	
Ditto, Secretary to the Lord Steward	124	14	0	
Ditto, Groom and Clerk of the Robes	155	0	0—1464	14 0
Sir John Beckett, Judge Advocate General			2500	0 0
William Bowles, Comptroller-General Coast Guard			1800	0 0
The Hon. W. Cust, Commissioner of Customs			1400	0 0
The Right Hon. T. P. Courtenay, Vice President Board of Trade	2000	0	0	
Ditto, Agent for Cape of Good Hope	600	0	0—2000	0 0
Marquis of Camden, Teller of his Majesty's Exchequer			2700	0 0
Right Hon. J. Calcraft, Paymaster Gen. of the Forces			2000	0 0
Right Hon. J. W. Croker, Secretary to the Admiralty			2800	0 0
Earl of Clarendon, Chief Justice in Eyre, Nth. of Trent			2250	0 0
Viscount Clifden, Clerk of the Privy Council, Ireland			1450	4 10
Marquis Conyngham, Lord Steward			2435	15 0
William Cotton, Chief Clerk in the Treasury			1400	0 0
Thomas Crafer, Principal Clerk Assis. to Secretaries, Treasury	1100	0	0	
Ditto, Paymaster of American Loyalists, and Examiner of American Claims	800	0	0—1400	0 0
John Calvert, Secretary to the Lord Chamberlain			1676	10 6
Alexander Campbell, Commissioner of Excise			1400	0 0
Morton Carr, Solicitor to Excise for Scotland, in lieu of all Bills			1500	0 0
Lieut.-Gen. Sir H. Campbell, Commissioner of Taxes			1000	0 0
Sir W. H. Cooper, bart. and F. G. Cooper, Auditor of Land Revenue for England,—Salary			180	0 0
Emoluments	2671	12	11—4071	12 11

Also 2781. 1
annum, half-
Deputy Com-
General.

Also 2281. 2s. 1
annum half-p
Captain in the

See also Milit
turn. Lord C
ham received 18
Genl. Lie. Militia

See also Milit
turn. Gen. Co
received also 18
2d. military pay,

SALARIES.

G. Christmas, Deputy Auditor Land Rev. L. 80	0	0	
Ditto, Acting Auditor for Lincoln, Nottingham, Derby, and Chester,—Salary	200	0	0
Emoluments	2108	0	0—2308 0 0
H. Capper, Clerk for Criminal Business in the Home Department	470	0	0
Ditto, Superintendent Convict Establish.	440	0	0—1270 0 0
Rich. Cane, Sub-Agent to Chelsea Hospital, in Ireland	1200	0	0
Ditto, Agent to Yeomanry	461	10	0
Ditto, Agent to Police	461	10	0—2128 1 0
L. H. Clark, Clerk of Warrants, Customs, Salary	40	0	0
Fees paid by individuals	2642	0	0—2682 0 0
George Cooper, Assistant Surveyor, Customs, Salary	400	0	0
Fees paid by individuals	693	0	0—1093 0 0
J. M. Clogstone, Collector of Customs, Trinidad			1500 0 0
J. Chapman, Commissioner of Audit			1200 0 0
Edw. Conner, Clerk, Chief Secretary's Office, Ireland	928	1	0
			Also, L. 91 8 4 per ann. as late Secret. Bd. of Gen. Officers; 150 16 4 per ann. for losses by the Union, and per annum Pensions. 177 7 8 488 14 4
Sir George Cockburn, Lord of the Admiralty	7000	0	0
Lord Dunglass, Under Secretary of State	2000	0	0
Chamberlain of Ettrick Forest	800	0	0—2300 0 0
John Dyer, Chief Clerk in the Admiralty			1150 0 0
R. B. Dean, Chairman of Board of Customs	2000	0	0
Ditto, Clerk to Master in Chancery in Alienation Office	50	0	0—2050 0 0
John Dyer, Receiver of the Grand Receipt of Customs,—Salary	800	0	0
Emoluments and Fees paid by individuals	1524	0	0—1924 0 0
Hart Davis, Commissioner of Excise			1400 0 0
E. Dew, Examiner of Dry Goods, Customs, Salary	440	0	0
Fees paid by individuals	1741	8	0—2141 6 0
Sir F. H. Doyle, Deputy Chair. Excise Board	1700	0	0
Ditto, Deputy Lieutenant of the Tower	796	0	0—2496 0 0
W. Knight Dehaan, Solicitor to Excise, in lieu of Bills			2500 0 0
E. Donne, Sol. to Commissioners of Hackney Coaches			1836 0 0
H. Dawkins, Commissioner of Woods			1800 0 0
G. R. Dawson, Secretary of the Treasury			8500 0 0
Lieut.-Col. Drinkwater, Comptroller of Army Accounts	1500	0	0
			Also 520l. 2s. 6d. per ann. as Lt.-Col. and Retired Com.-Gen. of Accounts.
J. E. Dorington, Parliamentary Agent to the English and Irish Departments of the Treasury	1180	0	0
Lord Ellenborough, Pres. of India Board	2600	0	0
Ditto, Chief Clk. Ct. of King's Bench Fees	928	8	1—14025 8 1
Lord Eliot, Lord of the Treasury			1220 0 0
William Earnshaw, Assistant Solicitor of Customs			1500 0 0
William Everett, Receiver-General of Taxes			1900 0 0
H. Ellis, Clerk of the Pells in the Exchequer			1400 0 0
J. Ebbs, Deputy Clerk of the Council and Keeper of the Council Chamber, Ireland	865	4	8
Clerk in Chief Secretary's Office, Ireland	124	12	8—1040 16 6
			Also 65l. 10s. per ann. for loss by the Union. 2 D 2

SALARIES.

Right Hon. W. F. V. Fitzgerald, Treasurer of the Navy	L. 3000	0	0						
Ditto, President of the Board of Trade	2000	0	0	—3000	0	0	0	0	Since resigned.
Edward Fauquier, Senior Clerk in the Treas.	849	4	0						
Ditto, Super. of St. James's & Hyde Parks	207	18	0	—1057	0	0			
Sir W. Franklin, Prin. Inspector, Army Medical Board	1200	0	0						
R. Fall, Assist. Surveyor, Customs, Salary	800	0	0						
Fees paid by individuals	1120	0	0	—1480	0	0			
Sir F. Freeling, Secretary to the Post-Office	1200	0	0						
Emoluments	2265	6	4	—4165	6	4			
J. C. Freeling, Secretary to the Excise				1500	0	0			
Sir C. W. Plint, Resident Secretary, Irish Office, London	1550	0	0						
Ditto, Comptroller of Killibeggs*	87	8	4	—1637	8	4			Also a pension of 200l. 18s. 10d. per ann. * To be abolished
Right Hon. Sir W. H. Freemantle, Treasurer of his Majesty's Household				804	0	0			Also 924l. 8s. per ann. for loss of the office of Joint Sol. in England for Irish Affairs, which office is abolished.
Duke of Gordon, Keeper of the Great Seal of Scotland	1850	0	0						See also Military Returns.
Lord Grenville, Auditor of the Exchequer	4000	0	0						
Right Hon. H. Goulburn, Chancellor of Exchequer	5219	16	0						
Right Hon. T. Grenville, Chief Justice, in Eyre, South of Trent				2216	0	0			
James Grange, Senior Clerk in the Treasury	1000	0	0						Also a Pension of 250l. per ann. on the 4½ per cent. Fund.
A. Gordon, Chief Clerk, Secretary of State's Office for the Colonies	1500	0	0						Also a compensation allowance of 37½ 11s. per ann. as naval officer, Trinidad.
Agent for Demerara	400	0	0						* Salary to be reduced to 1250l. on vacancy.
Agent for Lower Canada	800	0	0	—2100	0	0			
C. Greville, Comptroller of Cash in Excise and Receiver Gen. of Taxes, Nottingham	600	0	0						
Ditto, Secretary of the Island of Tobago	350	0	0	—1350	0	0			Also an allowance of 500l. per ann. as late naval officer, Demerara
C. C. F. Greville, Clerk of the Council	2000	0	0						* Also included in the Return of "Officers in the Colonies."
Ditto, Secretary and Clerk of the Enrolments in the Island of Jamaica	3000	0	0	—5000	0	0			
Marquis de Graham, Commissioner for Affairs of India	1500	0	0						
Right Hon. Lord P. L. Gower, Chief Sec. for Ireland	4823	10	5						
W. Gregory, Under Secretary for Ireland	2075	4	0						
Ditto, Keeper of Phoenix Park	26	16	7	—2102	0	7			
D. M. Grant, Collector of Customs, Kingston, Jamaica	2500	0	0						
Right Hon. J. C. Herries, Master of the Mint				8000	0	0			Also a pension of 200l. 8s. 2d. as Clerk of the late Irish House of Commons.
Right Hon. Sir G. F. Hill, Vice Treasurer of Ireland	2000	0	0						Also a Pension of 1000l. per ann. as late Under Secretary of State.
Right Hon. H. Hobhouse, Keeper of State Papers and Secretary of the Latin Language				811	4	2			
William Harrison, Parliamentary Counsel to the Treasury	1000	0	0						
Ditto, Law Clerk, War Office	400	0	0	—1400	0	0			
Thomas Hoblyn, Chief Clerk in the Treasury				1400	0	0			
R. W. Hay, Under Secretary of State for the Colonies	2000	0	0						
J. Hicks, Senior Clerk in the Secretary of State's Office, Home Department				1129	0	0			
Lewis Hertalet, Librarian, Secretary of State's Office, (Foreign)	700	0	0						
Ditto, Superintendent and Comptroller of King's Messengers	450	0	0	—1150	0	0			Also a Compensation Allowance of 800l. per ann. for loss of Fees in the Customs.
J. D. Hume, Joint Assistant Secretary, Board of Trade	1500	0	0						
Terrick Haultain, Accountant, Army Pay Office	1200	0	0						

SALARIES.

E. Finch Hatton, Inspector Gen. of Tea & Coffee, Excise	L.892	10	0			. . . Also a Retired Allowance of £600. per ann.
Hon. A. A. H. Hutchinson, Commissioner of Customs	1400	0	0			as late Commissioner of Stamps.
L. Howard, Computer of Wine and Plantation Duties, Customs, Salary	800	0	0			
Fees paid by individuals	1168	11	0	-1468	11	0
Thomas Holmes, Collector of Customs, Grenada				1500	0	0
G. Huskisson, ditto ditto St. Vincent				1500	0	0
Hon. J. Hewett, Commissioner of Excise				1400	0	0
Thomas Harrison, ditto				1400	0	0
S. Higham, Sec. and Comptroller, National Debt Office				1800	0	0
Sir Henry Hotham, Lord of the Admiralty				1000	0	0
Ed.-Col. Sir W. Herries, Comptroller of Army Accounts				1500	0	0
Ed.-Gen. Sir T. Hammond, Chief Equerry and Clerk Marshal to his Majesty				1080	0	0
Sir Evvr. Home, Serj.-Surgeon to the King	977	14	0			. . . Also 508l. 2s. 6d. per ann. as Vice-Admiral
Ditto, Surgeon to Chelsea Hospital	548	8	0	-823	17	0
William Holmes, Treasurer of the Ordnance				1565	0	0
Sir H. Hardinge, Secretary at War				2480	0	0
H. S. Jones, Assistant Secretary, India Board				1200	0	0
R. Henry Jolia, Paymaster, Exchequer Bills	600	0	0			. . . Also a Pension of 800l. per ann. for loss of leg.
Ditto, Clerk in India Board Office	500	0	0	-1100	0	0
B. H. Jenkinson, Registrar of Excise	400	5	0			. . . 508l. 2s. 6d. per ann. as Lieut.-General.
Ditto, Receiver of Stamps	600	0	0			See Military Return.
Ditto, Lieutenant of Dover Castle	168	0	0	-1368	5	0
E. Jesse, Dep. Surv. of the Royal Parks, &c.	400	0	0			
Ditto, Commissioner of Hackney Coaches	330	0	0			
Ditto, Gentleman of the Ewry (Household)	293	0	0	-1015	0	0
T. N. Jefferey, Coll. of Customs, Halifax, Nova Scotia	2000	0	0			
John Kirkland, Joint Receiver of Crown Rents in London and Middlesex	500	0	0			
Ditto, Agent for Nova Scotia & Cape Breton	200	0	0			
Ditto, Gen. Agent for Recruiting Service	834	0	0	-1584	0	0
Sir A. B. King, his Majesty's Stationer, Ireland				385	4	0
T. Luck, Assistant Secretary Board of Trade				1500	0	0
R. Lukin, First Clerk, War Office				1400	0	0
S. G. Lushington, Commissioner of Customs				1400	0	0
Hon. H. Legge, ditto				1400	0	0
Viscount Lowther, 1st Commissioner of Woods				2000	0	0
J. Luck, Clerk of Rates, Customs, Salary	1,000	0	0			. . . Also 830l. 8s. per ann. as Printer to the late House of Commons, Ireland. The office of King's Stationer, Ireland, is abolished.
Fees paid by individuals	100	0	0	-1100	0	0
Duke of Leeds, Master of Horse to His Maj.	3850	0	0			
Ditto, Constable of Middleham Castle	46	10	6	-8396	10	6
W. Lee, Ck. of Ships Entries, Customs, Salary	800	0	0			
Fees paid by Individuals	418	0	0	-1216	0	0
Horatio Leggett, Solicitor of Taxes, in lieu of Bills				1500	0	0
F. S. Larpen, Chairman of the Board of Audit				150	0	0
H. F. Luttrell, Commissioner of Audit				1200	0	0
Sir E. S. Lees, Secretary and Clerk of a Road Post-office, Ireland				1484	2	8
T. O. Lees, Chief Clerk and Clerk of a Road Post-office, Ireland	616	0	0			
Ditto, Searcher, Packer, & Gauger, Wexford	504	0	0	-1380	0	0
Peter Low, Commissioner of Inquiry, Ireland				1200	0	0
Hon. H. Legge, Deputy Comptroller of the Navy				1200	0	0
Duke of Montrose, Lord Chamberlain of His Majesty's Household	3053	2	4			
Ditto, Lord Justice General, Scotland	2000	0	0	-5056	2	4
Duke of Manchester, Postmaster-General				2675	0	0
Viscount Melville, First Lord of Admiralty	5000	0	0			
Ditto, Lord Keeper Privy Seal, Scotland	2675	0	0	-7705	0	0
Earl of Macclesfield, Captain of the Yeoman of the Guard (Household)				1341	16	0

SALARIES.

Ld. Maryborough, Master of His Majesty's Buckhounds	L. 2000	12	0	
Sir George Murray, Secretary of State	0	0	0	
G. Maule, Solicitor of Treas. in lieu of Bills	2000	0	0	See also Military Return. Sir G. Murray received 1800l. 10s. of military pay in 1858.
Emoluments	600	0	0	—2000 0 0
W. T. Manning, Third Clerk to Clerk of Ships				
Entries, Salary	100	0	0	
Fees paid by individuals	1711	19	6	—1813 19 6
T. H. Mash, Comptroller of Accounts in the Lord Chamberlain's Department				
Salary	1445	0	6	Including fees
George Maynard, Computer of Duties on East India Calicoes (Customs) Salary	800	0	0	
Fees paid by individuals	1140	0	0	—1440 0 0
Sir J. Mortlock, Commissioner of Excise	1400	0	0	
P. W. Mayow, Asst. Solicitor of Excise in lieu of Bills	2000	0	0	
G. W. A. Montagu, Deputy Chairman, Board of Stamps	1412	0	0	
H. S. Montagu, Commissioner of Stamps	1012	0	0	
Robert Mitford, Chairman, Board of Taxes	1000	0	0	
Ditto, Agent for Scotland, and Herring Fishery	200	0	0	—1200 0 0
G. R. Minshull, Police Magistrate	800	0	0	
Alex. Milne, Secretary to Commissioners of Woods, and to Commissioners for executing the Acts 4 Geo. 4, c. 74, and 7 Geo. 4, c. 77	1000	0	0	Also an allowance of 2000l. per annum, as late Receiver Gen. of Taxes.
A. Mangin, First Clerk Chief Secretary's Office, Ireland	1074	0	8	
Edward Mitchell, Senior Clerk Vice Treasurer's Office, Ireland	720	0	0	
Ditto, Computer of Off- reckonings	104	0	0	—904 0 0
Alexander Maclellan, Receiver General of Scotland	2000	0	0	Also a retired allowance of 500l. per ann., as late Clerk in the Irish Treasury.
B. Mitford, Commissioner of Inquiry, Ireland	1200	0	0	
H. Mackenzie, Comptroller of Taxes, Scotland	700	0	0	
Ditto, Clerk to King's Remembrancer, ditto	300	0	0	—1070 0 0
Hon. G. Murray, Principal Auditor Exchequer, Scotland	1200	0	0	
Duke of Northumberland, Lord Lieutenant of Ireland	29156	17	5	Also 4000l. lte. per ann. as Major-Gen. See Military Return. Salary now fixed at 28,000l. a year.
H. Noble, Senior Clerk in the office of the Secretary of State, Home Department	925	0	0	Also a compensation allowance of 3700l. 6s. 4d. per ann. as Naval Officer, Newfoundland.
Gilbert N. Neyle, Auditor of the Accounts of the Registrar of the High Court of Admiralty	500	0	0	Also a retired allowance of 600l. per ann. as late Commissioner of Stamps.
Earl O'Neill, Postmaster-General, Ireland	1894	12	4	
Sir John Osborn, Commissioner of Audit	1200	0	0	
J. W. Ogle, Cocket Writer, Customs, Salary	60	0	0	
Fees paid by individuals	1043	0	0	—1103 0 0
Wm. Oxenford, First Clerk to the Registrar of Debentures (Customs) Salary	120	0	0	
Fees paid by individuals	1070	0	0	—1190 0 0
A. O'Connor, Distributor of Stamps for Antrim	1076	0	0	
Rt. Hon. Sir Rt. Peel, Sec. of State, Home Department	6000	0	0	
J. Platts, Secretary of the Treasury	3500	0	0	
W. Y. Peel, Under Secretary of State, Home Depart.	2900	0	0	
S. M. Phillips, Ditto ditto	2000	0	0	
T. H. Plunkett, Chief Clerk in ditto	1329	18	0	
R. Penn, Agent for Ceylon	800	0	0	Paid by the Colony; also a retired allowance of 750l. per ann. as late Clerk in Sec. of State's Office.
W. Palgrave, Collector of Customs, Dublin Woodbine Parish, Commissioner of Excise	1200	0	0	
Salary	*1400	0	0	
William Plunkett, Ditto	*1400	0	0	Also 207l. 12s. 4d. per annum, for loss of the office of Auditor, &c. Kilmaham Hospital.

SALARIES.

Paget, Commissioner of Excise	L. 1400	0	0	* These Salaries to be
H. Ferry, Ditto	1400	0	0	reduced to 1300£ each and
Collector of Customs, Quebec	1800	0	0	vacancies arise.
McCock, Solicitor to the Post Office,				
Salary	800	0	0	
Emoluments	1500	0	0—1800	0 0
Perceval, Teller of the Exchequer	2700	0	0	
Clerk of the Ordnance	1800	0	0—2000	0 0
Rosslyn, Lord Privy Seal	2100	6	2	Also Director of Cham-
aper, Clerk in War Office	800	0	0	cery Scotland, 1852. 7s.
Paymaster of Pensions to Widows				6d. and Colonel of 9th.
Children of Foreign Officers	220	0	0—1050	0 0
Synolds, Principal Assistant Clerk, Commissariat,				Dragoon, 1415£, 2s. 2d.
Clerk of Securities, Treasury	1050	0	0	See Military Return.
Richmond, Commissioner of Customs,				
Salary	1400	0	0	
For loss of Fees	800	0	0—2200	0 0
loe, Commissioner of Customs	1400	0	0	
Steward of the Savoy	15	0	0—1415	0 0
nson, Collector of Customs, Demerara	2000	0	0	
Roberts, First Clerk and Clerk of Exits and				
ver of Fees, Exchequer	1850	0	0	
A. C. Stapylton, Chairman of Victualling Board	1500	0	0	
H. K. Stewart, Assistant Secretary, Treasury	2500	0	0	
C. H. Somerset, Commissioner of the Treasury	1250	0	0	
Speer, Chief Clerk in the Treasury and Auditor				
treasury Accounts	1700	0	0	
mith, First Clerk, Irish Department, Treasury	1600	0	0	Also a Pension of
erman, Assist. Clerk and Superinten-				52£. 6s. 2d. per annum,
t of Parliamentary Accounts, and for				and another of 212£. 6s.
ring special payments	875	0	0	2d. for loss of office in
First Clerk, Civil List Audit Office	400	0	0—1275	0 0
Sargent, Principal Clerk of the Commissariat				Irish House of Com-
ment, Treasury	1500	0	0	mons, per Act 40 Geo. 3.
ort, Senior Clerk, Secretary of State's				The office to be abo-
re, Colonial	855	6	10	lished on vacancy.
Agent for Trinidad	844	0	0—1190	6 10
Clerk, Secretary of State's Office,				
nial	786	18	4	
Agent for Mauritius	500	0	0—1225	18 4
tephen, Law Adviser, Colonial Department				
ard of Trade, in lieu of Fees	1500	0	0	
an, Deputy Secretary at War	2000	0	0	
icer, Deputy Treasurer, Chelsea Hospital	1016	5	0	
Stace, Ordnance Storekeeper, Woolwich	680	0	0	Also a Pension of
Spencer, Ordnance Storekeeper, Portsmouth	1008	7	6	265£. per annum for
mith, Secretary to the Navy Board	1800	0	0	good Services.
Stewart, Deputy Chairman of the Customs	1700	0	0	
Smith, Commissioner of Customs	1400	0	0	
pieton, Commissioner of Customs	1400	0	0	
gent for Grenada	172	0	0	
Clerk of the Signet	360	0	0—1672	0 0
Assistant Secretary, Customs	1200	0	0	
ymour, Chairman of the Excise Board	2000	0	0	
rin, Solicitor to Excise, Ireland, in lieu of Bills	1500	0	0	
th, Distributor of Stamps for part of Lancashire	1599	4	11	
Sayer, Comptroller of Accounts, Tax Office	1181	5	0	
pe, Comptroller of the Foreign Office in the				
Post Office; Emoluments paid by individuals	1915	17	8	
uperintending President and Clerk				
d, in General Post Office, Salary	580	0	0	
Emoluments paid by individuals	1110	0	0—1640	0 0
pings, Surveyor of the Navy	1000	0	0	Also a pension of 400£
enson, Surveyor General of Works	1500	7	0	
ding Forester, New Forest	452	11	0—1932	18 0

SALARIES.

E. Saurin, Commissioner of Stamps	L. 1012	0	0	.. Also 57l. 14s. per ann.
F. W. Treach, Principal Storekeeper of the Ordnance	1800	0	0	as Captain R.N.
Horace Twiss, Under Secretary of State	2000	0	0	
Hon. C. R. Trefus, Commissioner of Excise	1400	0	0	
T. Tanner, Assistant Clerk of Ship's Entries, Customs	800	0	0	
Fees paid by individuals	2228	0	0—2228	0 0
John Thornton, Chairman of the Board of Stamps	2012	0	0	
George Talbot, Paymaster of His Majesty's Household	800	0	0	
Ditto, Receiver General of Assessed Taxes	800	0	0—1400	0 0
Thomas Thompson, Solicitor to the Post Office, Ireland	1437	2	0	
Sir T. E. Tomlins, Parliamentary Council to the Chief Secretary, Ireland	400	0	0	
Ditto, ditto, to Treasury	500	0	0	
Ditto, For Compiling Index to Acts relating to Ireland	200	0	0—1100	0 0 .. Also a pension of 100l. 6s. 2d. per annum.
C. W. Thornton, Commissioner of Hackney Coaches	264	9	0	
Ditto, Lieutenant Governor of Hull	182	0	0	
Ditto, Aid de Camp to the King	128	10	0—728	19 0 .. Also 200l. per ann. as retired Captain of Artillery, and a pen- sion of 201l. per ann. for good services.
T. Venables, Clerk in Sec. of State's Office and Private Sec. to Secretary of State	912	14	8	
Ditto, Receiver of the eight Police Offices	500	0	0	
Ditto, Receiver of Tenthings	800	0	0—1712	14 8 .. Also a pension of 67l. 12s. per annum. See also Military Return. The Duke of Wellington also re- ceived other emolu- ments amounting in 1829 to 7872l. 12s. 5d.
A. Van Spiegel, Senior Clerk in the Treasury	1000	0	0	
G. W. F. Villiers, Commissioner of Customs	1400	0	0	
Duke of Wellington, First Lord of the Treasury	5000	0	0	
Marquis of Winchester, Groom of the Stole to His Maj.	2120	10	0	
Gilbert West, Senior Clerk in the Treasury, and for making special payments	1100	0	0	
Edw. Walpole, Senior Clerk in the Treasury and Private Secretary to the Chancellor of the Exchequer	900	0	0	
Ditto, For making out East India Accounts	300	0	0—1200	0 0 .. Also 204l. 4s. 4d. per annum for loss of the office of Vendu Master at Malta.
R. R. Wood, Sen. Clerk, Sec. State's Office	285	3	0	
Ditto, Naval Officer, Grenada	200	0	0—1125	3 0
T. Whitmore, Secretary to the Board of Customs	1700	0	0	
J. G. Walford, Solicitor to the Board of Customs, in lieu of Bills			2500	0 0
Thomas Willimott, Coll. of Customs, Salary	1500	0	0	
For loss of Fees	900	0	0—2400	0 0
R. Willimott, Distributor of Stamps, Excise	1000	0	0	
Ditto, Receiver-General Post Office	800	0	0—1800	0 0
William Willimott, Receiver of Wine and Plantation Duties, Customs, Salary	800	0	0	
Emols. and Fees paid by individuals	1126	5	0—1436	5 0
J. K. Walker, Cocker Writer, Customs, Salary	60	0	0	
Fees paid by individuals	991	0	0—1051	0 0
J. C. Weston, Cocker Writer, Customs, Salary	60	0	0	
Fees paid by individuals	1806	0	0—1966	0 0
Thomas Watson, First Clerk to Clerk of the Rates, Customs, Salary	800	0	0	
Fees paid by individuals	2614	3	6—3114	3 6
R. J. Williams, First Clerk to Receiver of Customs Duties, Outwards, Salary	800	0	0	
Fees paid by individuals	623	0	0—1122	0 0
George Wyke, Collector of Customs, Antigua			2000	0 0
Edward Wilkinson, Clerk of the Affidavits, Customs, Salary	300	0	0	
Fees paid by individuals	1995	0	0—2195	0 0
Collector of Customs, St. Johns, New Brunswick			1200	0 0
John Wilkin, Inspector and Receiver, <i>is. 6d.</i> Duty	899	10	0	
Receiver of Crown Rents for Wales, Chester, and Monmouth	428	10	0—883	0 .. Also a retired allow- ance of 400l. per ann. as late Clerk in Tax Office.

SALARIES.

R. Watts, Clk. of a Road, Gen. Post Office, Sal. <i>L</i> .330	0	0	
Emoluments paid by individuals	931	10	0—1131 10 0
J. Whishaw, Commissioner of Audit			1200 0 0
R. Plumer Ward, Auditor of the Civil List			1400 0 0
Sir F. B. Watson, Master of His Majesty's Household	1156	0	0
William Wynne, Commissioner of Inquiry, Ireland	1300	0	0
Isaac Wolley, Deputy Chairman, Victualling Board	1000	0	0
Right Hon. Charles Yorke, Teller of the Exchequer	2700	0	0
M. Zachary, Cocket Writer, Customs, Salary	60	0	0
Fees paid by individuals	1638	16	0—1698 16 0

{ . . Also a Pension of 500*l*. per ann. as late Clk. of the Ordnance.
. . Also a pension of 231*l*. 6*s*. 6*d*. pr. ann., Civil List.
. . Also a pension of 250*l*. per annum for wounds.

PENSIONS AND SUPERANNUATION ALLOWANCES.

Earl Amherst, Hereditary Pension on the Consolidated Fund, by Act of Parliament	3000	0	0
Lord Abercrombie, Hereditary Pension on Consolidated Fund, by Act of Parliament	3000	0	0
Earl of Athlone, Hereditary Pension on Consolidated Fund, Ireland, by Act of Parliament	2000	0	0
Earl of Abergavenny, Compensation allowance for loss of the Office of Inspect. of Prosecutions in the Customs	1343	0	0
Lord Bexley, Pension on the Consolidated Fund, as late Chancellor of the Exchequer	3000	0	0
Sir S. Bentham, Pension as late Civil Architect and Surveyor of the Navy	1000	0	0
Ditto for relinquishing an employment in Russia, in 1797	500	0	0—1500 0 0
James Buller, Retired Allowance as late Commissioner of Customs	1100	0	0
Rev. G. Burraud, Compensation Allowance for Loss of the Office of Searcher in the Customs	1100	0	0
H. B. Beresford, Compensation Allowance for Loss of the Office of Joint Storekeeper (Customs)	2157	13	4
J. C. Beresford, Ditto ditto ditto	2157	13	4
T. Burton, Retired Allowance as late Secretary to the Board of Excise	1500	0	0
Executors of Mrs. Burke, Pension on the $\frac{1}{4}$ per ct. Fund	2500	0	0
Lord Colchester, Hereditary Pension on the Consolidated Fund, by Act of Parliament	3000	0	0
Trustees for the Family of the late Mr. Canning, Pension on the Consolidated Fund by Act of Parliament	3000	0	0
Hon. Jane Carr (late Perceval) Pension on the Consolidated Fund, by Act of Parliament	2000	0	0
Earl Cowper, Hereditary Pension out of Excise Revenue	1600	0	0
J. Chapman, Retired Allowance as late Clerk in the Colonial Office	1100	0	0
Dugald Campbell, Retired Allowance as Register of Forfeitures, Ireland	276	0	0
Ditto as Commissioner of Military Accounts, Ireland	367	10	4
Pension on Irish List	266	18	4—910 8 8
Jas. Corry, Late Sec. to Linen Board, Ireland	616	9	11
Late Clerk of the Journals, Irish House of Lords, by Act of Parliament	609	4	8—1225 4 7
Geo. Delavand, Retired Allowance as late Secretary of Customs	1500	0	0
R. Dawkins, Retired Allowance as Commissioner of Excise	1050	0	0
Viscount Duncan, Hereditary Pension on the Consolidated Fund, Great Britain, by Act of Parliament	2000	0	0
Pension on the Consolidated Fund, Ireland	1000	0	0—3000 0 0

. . Also 1427*l*. per ann. as Clerk of the Council at Trinidad.

. . Also 130*l*. 17*s*. per annum, as Accountant to Board of General Officers, Ireland.

PENSIONS. &c.

Edw. Earl, Retired Allowance as late Commissioner of Customs	£. 1800	0	0
John Edwards, Retired Allowance as late Solicitor of Excise	1800	6	3
Lord Pemborough, Pension on the 44 per cent. Fund	1800	6	0
John Fullerton, Moiety of the Earl of Bath's Hereditary Pension out of the Excise Revenue	1800	6	0
Duke of Grafton, Hereditary Pension out of Excise Revenue	7200	0	0
Ditto, ditto Post Office ditto	4700	0	0
H. G. Grady, Compensation Allowance as late Counsel to Excise, Dublin, on abolition of the office	1800	6	3
George Harrison, Superannuation Allowance as late Assistant Secretary, Treasury	2300	0	0
J. Harrison, Compensation Allowance for loss of the Office of Port Surveyor, Customs, Dublin	1207	0	0
Lord Hood, Pension on the 44 per cent. Fund	1075	0	0
Lord Hutchinson, Pension on the Consolidated Fund, by Act of Parliament	2000	0	0
F. Leigh, Retired Allowance as late Collector of Excise	1254	13	4
S. M. Leake, Retired Allowance as Comptroller of Army Accounts	2000	0	0
Right Hon. S. R. Lushington, Pension on Consolidated Fund	1500	6	0
Viscount Lake, Pension on ditto	2000	0	0
Duke of Marlborough, Hereditary Pension out of the Post Office Revenue	5000	6	0
Duchess Dowager of Manchester, Compensation Allowance for loss of the Office of Collector of Customs outwards, held by the late Duke of Manchester	2023	7	4
William Marsden, Retired Allowance as late Secretary to the Admiralty	1500	0	0
E. J. Mascaill, Retired Allowance as late Coll. of Customs	1750	0	0
Earl of Mayo, Pension as Chairman of the Committee of the late House of Lords, Ireland. Granted per Act 40 Geo. 3	1800	5	3
J. & W. F. McClintock, Late Chief Serjeant at Arms, Ireland, per Act 40 Geo. 3	2045	0	2
Earl Nelson, Pension on Consolidated Fund, by Act of Parliament	5000	0	0
Lady Nelson, Ditto, ditto	2000	0	0
John Penn, Hereditary Pension on Consolidated Fund	2000	0	0
Hon. T. Pakenham, Late Master General Ordnance, Ireland, per Act 40 Geo. 3	1107	14	0
Ld. Rodney, Hereditary Pension on Consolidated Fund, by Act of Parliament	2000	1	6
Earl of Roden, Late Auditor of the Exchequer, Ireland	2700	0	6
Heir of the Duke of Schomberg, Hereditary Pension out of the Post Office Revenue	4000	0	0
Viscount St. Vincent, Pension on Consolidated Fund	2000	0	0
Viscount St. Vincent, Ditto, ditto, as late Sec. of State	2000	0	0
Sir John Sinclair, Compensation Allowance on abolition of the Office of Cashier of Excise, Edinburgh	2000	0	0
Lord H. Seymour, Compensation Allowance for loss of the Office of Craner and Wharfinger, Port of Dublin	1831	0	0
Earl of Shinnanon, Late Clerk of the Pells, Ireland	2128	0	0
A. Tyton, Retired Allowance as late Solicitor to the Customs	1800	0	0
T. N. Wittwer, Retired Allowance as late Accountant to the India Board	1150	0	0
G. Wilson, Retired Allowance as late Commissioner of Customs	1000	0	0

Also 7½ M. per ann. as Lord of the Bed Chamber, and 400l. 3s. per ann. as Lieut.-Gen.

Also 2000l. per ann. for investigating Accounts between the public and the East India Company.

2.—JUDICIAL OFFICERS.

THE LORD CHANCELLOR.

Emoluments of the Lord Chancellor, from the 5th Jan. 1830 to the 5th Jan. 1831—
l. 482*l*. 5*s*. Fees after deducting 350*l*. paid to the Vice-Chancellor,
 Land Tax, 544*l*. 12*s*. 11*d*. *L*. 1027*l* 17 11

[This does not include the Fees received as Speaker of
 the House of Lords.—*C. K. Murray, Secretary.*]

Chancellor, Sir L. Shadwell	6000	0	0
Right Murray, Principal Secretary to the Lord Chancellor	1670	13	6
Thurlow, Secretary for Commissions of Bankruptcy	2700	14	4
Thames, Secretary of Lunatics	1801	18	10
Scott, Receiver of the Fines of the Court of Chancery	240	14	8
Scott, Registrar of Affidavits	1816	13	8
Scott, Clerk of the Letters Patent	536	14	11
Gentleman of the Chamber to the Lord Chancellor	1733	0	0
Urst, Clerk of the Crown Office in Chancery	1108	0	5
Thurlow, Patentee for the Execution of the Laws and Statutes con- Bankrupts	3000	9	5
Thurlow, Keeper or Clerk of His Majesty's Maner	1102	7	5
Thurlow, Prothonotary of the Court of Chancery	97	10	0
Thurlow, Counsel to the Admiralty, &c., Commissioner of Bankrupts, the Custodies, and Clerk of Presentations	1173	0	0
Thurlow, Master in Ordinary, and Accountant General	5134	9	7

MASTERS IN CHANCERY.

Paul Stratford, Esq.	3048	2	8
subject to a deduction of about 100 <i>l</i> . for land tax and other matters.			
Thurlow's Chief Clerk, Henry Kemsit	1075	3	11
subject to a deduction of about 120 <i>l</i> . for expense of paper, writing, other stationery.			
Compton Cox, Esq.	3004	2	11
subject to Samuel Compton Cox, Esq.	1425	15	6
Stephen, Esq.	3700	0	0
Chief clerk's official emoluments altogether do not amount to 1000 <i>l</i> , return is made for him.			
Dowdesdale, Esq.	3806	17	6
subject to a deduction of about 70 <i>l</i> . per annum for land-tax and other dis- bursements.			
subject to John Edmund Dowdesdale, Esq.	1425	10	1
Thurlow, Esq.	3729	19	2
subject to Francis Cross, Esq.	1448	16	2
Trower, Esq.	3840	14	6
subject to James Trower, Esq.	1809	18	1
Wingfield, Esq.	4161	17	8
William Wingfield, Esq.	1476	15	0
William Farrer, Esq.	3028	1	0
subject to James William Farrer, Esq.	1470	14	1
in Wilson	2506	6	8
subject to Sir Giffin Wilson	1137	0	0
Honourable Robert Henley Eden	4044	0	10
subject to the Honourable Robert Henley Eden	1820	0	0
the Report Office	4200	11	10

REGISTRAR OF THE COURT OF CHANCERY.

	Salary.			Allowances.			Fees.			Total.		
	<i>L</i> .	<i>s</i> .	<i>d</i> .	<i>L</i> .	<i>s</i> .	<i>d</i> .	<i>L</i> .	<i>s</i> .	<i>d</i> .	<i>L</i> .	<i>s</i> .	<i>d</i> .
Alexander Raynsford	550	0	0	110	0	0	4201	19	0	4661	19	0
Benjamin Bedwell	388	5	1	110	0	0	3409	12	10	3877	17	11
Thomas Fry	680	0	0	110	0	0	4114	2	10	4224	2	10
Robert Colville	91	10	0	77	10	0	3000	7	2	3178	7	2
South	275	0	0	—	—	—	1801	19	6	1976	19	6
Ellis	206	0	0	—	—	—	1161	18	10	1467	18	10
James Le Cointe	227	9	7	—	—	—	928	13	10	1155	13	10
George Bicknell	300	16	8	—	—	—	1481	7	5	1782	4	3

N.B. The above salaries and allowances are paid out of the suitors' fund.

SALARIES.

The Master of the Rolls L. 7,
 Henry Gawler, Esq., the Chief Secretary to the Master of the Rolls 1
 John Kipling, Francis Vesey, Edward Vernon Utterson, William Turton, and
 Laurence Baugh Allen, Esqrs., five of the Six Clerks of the Ct. of Chancery each . . . 1
 John Nursey Dancer, Esq., one of the Examiners of the Court of Chancery . . . 1

Sir Wm. Alexander, Chief Baron of the Court of Exchequer	L. 7016	10	0	
John Henry Abbot, Marshal and Associate to the Chief Justice, King's Bench . . . 2665	0	0		
Commissioner of Bankrupts . . . 320	0	0	—2265	0 0 Derived from F.
Thomas Abbott, Clerk at Nisi Prius to the Chief Justice of the King's Bench	1000	1	6	Ditto.
James Abercromby, Lord Chief Baron of the Exchequer, Scotland	4000	0	0	
Wm. Adam, Lord Chief Com. of Jury Court, Scotland	4000	0	0	
Sir John Bayley, Senior Puisne Judge of the Court of King's Bench	5540	0	0	
Sir Wm. Bolland, one of the Barons of the Ct. of Exchq.	5516	10	0	
David Boyle, Lord Justice Clerk, Scotland	4000	0	0	
C. K. Bushe, Chief Justice of the King's Bench, Ireland	5076	12	8	
Charles Burton, third ditto ditto ditto	3092	6	4	
A. R. Blake, Chief Remembrancer of the Exchequer, Ireland	3617	4	4	
Peter Burrows, Commissioner for the Relief of Insolvent Debtors, Ireland	2092	9	4	
Robert Craigie, Lord of Session, Scotland	2000	0	0	
G. Cranston, ditto ditto	2000	0	0	
James Clancey, Taxing Officer in Common Law Business, Ireland	1107	14	0	
Roderick Connor, Master in Chancery, Ireland	3323	1	8	
F. Dealtry, King's Clerk, Crown Office; Salary	80	7	8	He recd 53l. 7s. 9d. per an late Clerk of Commons,
Ditto, Secondary, Clerk in Court, Clerk of the Affidavit, and Chief Usher, Court of King's Bench; Fees	1678	5	11—1708	12 7
Charles Dymaley, Deputy Register, Prerogative Court of Canterbury; from Fees	1196	15	4	
William Dundas, Lord Clerk Register and Keeper of the Signet, Scotland	3300	0	0	
Thomas Ellis, Master in Chancery, Ireland	3323	1	8	
Josh. Farran, Clerk of the Pleas, Court of Exchequer, Ireland	1384	12	4	
John Hay Forbes, Lord of Session, Scotland	2000	0	0	
John Fullarton, ditto ditto	2000	0	0	
Sir William Garrow, one of the Barons of the Court of Exchequer	5516	10	0	
Nathaniel Gostling, Deputy Register of the Prerogative Court of Canterbury; from Fees	1317	12	0	
Adam Gillies, Lord of Session and Justiciary, Scotland	2000	0	0	
Ditto, Commissioner Jury Court, ditto	600	0	0—3200	0 0
William Hanmer, Clerk of Nisi Prius for the Northern and Norfolk Circuits	580	6	0	
Ditto, Clerk of the Inner Treasury, Court of King's Bench	602	18	5—1183	4 5
William Hewitt, Clerk of the Papers, King's Bench Prison; from Fees, about	1000	0	0	
Chas. Hope, Lord President, Court of Session, Scotland	4300	0	0	
Robert Hamilton, Principal Clerk of Session, Scotland	1000	0	0	
Ditto, Professor of Public Law	230	14	0—1280	14 0
David Hume, one of the Barons Exchequer, Scotland	2000	0	0	
The Right Hon. Sir A. Hart, Lord High Chancellor of Ireland	3634	1	6	

SALARIES.

William Henn, Master in Chancery, Ireland	L.	3323	1	8	
R. Hamilton, Prothonotary King's Bench, Ireland		1884	12	4	
Rowley Heyland, Clerk of the Rules, ditto		1107	14	0	
Sir Henry Jardine, King's Remembrancer Court of Exchequer, Scotland		1700	0	0	
W. Jones, Marshal of the King's Bench Prison; from Fees, about		2804	0	0	
Alexander Irvine, one of the Lords of Session, Scotland		2000	0	0	
I. Iggulden, Deputy Register Prerogative Court of Canterbury; from Fees, about		1800	0	0	
Richard Jebb, 2d Justice King's Bench, Ireland		3730	17	4	Mr. Iggulden only received 77 <i>l</i> . in 1832, but the annual amount is as stated.
William Johnson, 3d Justice Common Pleas, Ireland		8692	6	4	
Lord Kenyon, Custos Brevium, Court of King's Bench; from Fees		2696	0	0	
Hon. Thos. Kenyon, Filazer, Exigenter and Clerk of the Outlawries in the Court of King's Bench	Fees	1254	9	0	
Compensation, per Act, 6 Geo. 4		5463	7	0—0717	17 0
Viscount Kilwarden, Public Register of Deeds, Ireland		1800	0	0	
Henry Kemmis, Assist. Barrister, Kildare		869	4	8	He also received a Pension of 1200 <i>l</i> . per annum from Consolidated Fund, Ireland. (Since deceased, and Office regulated.)
Ditto, Commissioner of Inquiry, Ireland		990	0	0—1859	4 8
Josh. Littledale, Judge of the Court of King's Bench		5500	0	0	
Thomas Le Blanc, Master of the Court of King's Bench		2000	0	0	
Ditto, one of the Registrars for Middles.		563	4	3—2592	4 3
Lord Loughborough, Clerk of the Chancery, Scotland		1135	17	6	
John Lloyd, Commissioner for the Relief of Insolvent Debtors, Ireland		2062	3	4	He also receives 41 <i>l</i> . 15 <i>s</i> . per ann. as Lieut.-Colonel.
David Monypenny, Lord of Session and Justiciary, Scotland		2600	0	0	
Ditto, Commissioner of the Jury Court, do.		600	0	0—3200	0 0
Alex. Maconochie, Lord of Session and Justiciary, ditto		2600	0	0	
J. H. M'Kenzie, Lord of Session and Justiciary, ditto		2600	0	0	
Ditto, Commissioner of Jury Court, ditto		600	0	0—3200	0 0
Sir J. W. Moncrieff, Bart., Lord of Sess. and Justic. do.		2600	0	0	
Sir William Miller, Lord of Session, ditto		2000	0	0	
J. W. Murray, Lord of Session, ditto		2000	0	0	
Ditto, Commissioner of the Jury Court, do.		600	0	0—2600	0 0
Sir F. Murray, Bart. Baron of the Exchequer, ditto		2000	0	0	
James M'Clelland, Baron of the Exchequer, Ireland		2692	6	4	
Arthur Moore, 3d Justice Common Pleas, ditto		2692	6	4	
Sir W. M'Mahon, Master of the Rolls, ditto		2692	6	4	
Sir John Nicholl, Judge of the Arches and Prerogative Courts of Canterbury, about		2850	0	0	
S. O'Grady, Chief Baron Exchequer, Ireland		4615	8	0	
James Parke, one of the Judges of the King's Bench		5500	0	0	
Lord Plunkett, Chief Justice Common Pleas, Ireland		4615	8	0	
R. Pennefather, Baron of the Exchequer, ditto		2692	6	4	
Hon. David Plunkett, Prothonotary Common Pleas, do.		1384	12	4	
Earl of Rosslyn, Director of Chancery, Scotland		1852	7	6	Also Lord Privy Seal, 213 <i>l</i> . 6 <i>s</i> . 2 <i>d</i> .; and Col. of 9th Dragoons, 1415 <i>l</i> . 2 <i>s</i> . 2 <i>d</i> .
Richard Richards, Accountant General and one of the Masters of the Court of Exchequer		1863	4	7	
Sir C. Robinson, Judge of the High Court of Admiralty		2402	0	0	
Adam Rolland, Principal Clerk of Session, Scotland		1000	0	0	
Ditto, Clerk to his Majesty's Processes, do.		40	0	0—1040	0 0
James Clerk Rattray, Baron of the Exchequer, ditto		2000	0	0	
Sir William Rae, Bart., his Majesty's Advocate, ditto		2500	0	0	
John Radcliffe, Judge of the Prerogative Court, Ireland		3000	0	0	
Sir Walter Scott, Bart., Principal Clerk of Session, and Sheriff of the Shire of Selkirk, ditto		1600	0	0	
Charles Short, Clerk of the Rules and Orders of the Court of King's Bench		5172	12	1	Derived from Fees.

SALARIES.

Sir W. C. Smith, Baron of the Exchequer, Ireland	£. 5000	s. 4		
J. W. Stockes, Taxing Officer-Common Law Business, do.	1000	14	0	
Sir James Scarlett, Attorney-General	1750	0	1	This Amount lent for the whole year; Sir James Scarlett was appointed on June, 1835.
Sir E. B. Sugden, Solicitor General	1600	0	0	Ditto
Right Hon. Lord Tenison, Lord Chief Justice of the Court of King's Bench	10000	0	0	This Salary was not paid per Act, Geo. IV, c. 68, in lieu of office and patronage of able offices.
Thos. Thomson, Principal Clerk of Session, Scotland	1000	0	0	
Ditto, Deputy Clerk Register, ditto	500	0	0	
John S. Townshend, Master in Chancery, Ireland	2100	0	0	
R. Torrens, 4th Justice of the Common Pleas, Ireland	2000	0	4	
Sir J. Vaughan, one of the Barons of Court of Exchequer	2500	10	0	
T. B. Vandeleur, 4th Justice of the King's Bench, Ireland	2000	0	4	
D. Williamson, Lord of Session, Scotland	2000	0	0	
John Watson, Clerk to the Lord Chief Justice of the Court of King's Bench	2100	15	5	arising from Fee.
Right Hon. Sir N. C. Tindal, Lord Chief Justice Court of Common Pleas	3000	0	0	
Hon. Sir James Allan Park	5500	0	0	
Hon. Sir Stephen Gaslee	2500	0	0	
Hon. Sir John Bernard Bosanquet	5500	0	0	
Thomas Hudson, George Wallington, and Henry B. Roy, Prothonotaries of the Court, each	2000	0	0	
Keane-Fitzgerald, Clerk of the Warrants, Ac.	1200	14	0	
W. R. H. Brown, Warden of the Fleet Prison	2000	0	0	
Wm. Woodroffe, Associate to the Lord Chief Justice	1000	0	0	

PENSIONS.

Viscount Avonmore, late Principal Registrar, Court of Chancery, Ireland	4100	10	0	
Sir W. McLeod Bannatyne, late Lord of Session, Scotland	1800	0	0	
Lord H. S. Conway and Lord R. S. Conway, late Prothonotaries of the Court of King's Bench, Ireland	7100	0	0	Office regulated.
Sir A. Campbell, late Lord of Session, Scotland	1500	0	0	
John Clerk, late Lord of Session, ditto	1500	0	0	
Charles Day, late Justice of the King's Bench, Ireland	2400	0	0	
S. G. Daly, late Justice of ditto, ditto	3944	16	7	
Francis Dwyer, late Six Clerk, Chancery, Ireland	1800	10	0	
Earl Eldon, late Lord High Chancellor of Great Britain	4000	0	0	
Sir Wm. Grant, late Master of the Rolls	3750	0	0	
Sir Robert Graham, late Baron of the Exchequer	2500	0	0	
Sir John Holroyd, late Judge of the King's Bench	3000	0	0	
H. G. Heard, late Six Clerk Chancery, Ireland	1248	15	5	
Robert Johnson, late Justice Common Pleas, Ireland	1107	14	0	
Thomas Lord Manners, late Lord Chancellor of ditto	3602	6	4	
Lord Norbury, late Chief Justice Common Pleas, ditto	3045	0	1	
Viscount Northland and the Hon. V. Knox, late Prothonotaries of the Common Pleas, Ireland	7150	0	0	Office regulated.
William Robertson, late Lord of Session, Scotland	1400	0	0	
Lord Redesdale, late Lord Chancellor of Ireland	2822	6	4	Since deceased.
Sir John Richardson, late Justice of the King's Bench	3500	0	0	
Sir S. Shepherd, late Chief Baron Exchequer, Scotland	3000	0	0	
Jones Stevelly, late Six Clerk Chancery, Ireland	1408	14	8	
Marquis Wellesley and Richard Wellesley, late Chief Remembrancer Court of Exchequer, Ireland	2807	15	6	Office regulated.
Lord Wynford, late Chief Justice Common Pleas	2750	0	0	

3.—DIPLOMATIC AND CONSULAR OFFICERS.

SALARIES.

Henry Unwin Addington, Minister at Frankfurt to 10th Oct., and at Madrid from 10th Oct.	L. 3000	0	0
Arthur Aston, Secretary of Legation and Chargé d'Affaires at Rio de Janeiro	1000	12	6
Lord Bloomfield, Envoy Extraordinary and Minister Plenipotentiary at Sweden	4000	0	0
Sir Charles Bagot, Ambassador to the Hague	1100	2	6
Lord Burghersh, Envoy Extraordinary and Minister Plenipotentiary at Florence	3000	0	0
Peter Browne, Secy. of Legation and Chargé d'Affaires at Copenhagen	2150	0	0
George Bosanquet, Secretary of Legation and Chargé d'Affaires at Madrid	2000	0	0
Sir Daniel Bayley, Consul General at St. Petersburg	L. 1000	0	0
	Fees	18	0
J. M. Brackenbury, Consul at Cadiz, Salary	800	0	0
	Fees	416	0
A. St. John Baker, Consul General at Washington	1600	0	0
John Barker, Consul Gen. in Egypt, Salary	1000	0	0
	Fees	615	0
Lord Cowley, Ambassador at Vienna	2000	0	0
Sir Stratford Canning, Ambassador at Constantinople (to 24th May)	4000	5	6
G. W. Chad, Minister at Colombia	2000	4	0
Thomas Cartwright, Secretary of Embassy, and for acting as Minister Plenipotentiary at the Hague	1000	17	8
Patrick Campbell, Secretary of Legation and Chargé d'Affaires in Colombia	3125	0	0
H. Canning, Con. Gen. Hamburg, Salary	1000	0	0
	Fees	336	0
Sir H. Chamberlain, Bart., Consul at Rio (to 24th June)	1041	13	4
John Cartwright, Consul General at Constantinople	1000	0	0
Walter Cope, Consul at Guayaquil, Salary	1000	0	0
	Fees	23	0
Matt. Carter, Consul at Coquimbo, Salary	1000	0	0
	Fees	4	0
E. C. Disbrowe, Envoy Extraordinary and Minister Plenipotentiary at Stuttgart	3000	0	0
E. J. Dawkins, Resident in Greece	2000	0	0
Charles Dashwood, Consul at Guatemala	1500	0	0
Lord Erskine, Envoy Extraordinary and Minister Plenipotentiary at Munich	4000	0	0
Right Hon. A. J. Foster, Envoy Extraordinary and Minister Plenipotentiary at Turin	4000	0	0
John Falconer, Consul at Leghorn, Salary	800	0	0
	Fees	344	0
Sir R. Gordon, Ambassador at Constantinople, from 5th April	6000	0	0
Lord Herteford, Ambassador at St. Petersburg	1000	0	0
Henry Hayne, Commissary Judge at Rio Janeiro	1000	18	0
Right Hon. W. Noel Hill, Envoy Extraordinary, &c. at Naples	6000	0	0
H. C. J. Hamilton, Secretary of Embassy at Paris	1100	0	0
James Henderson, Consul General at Bogota	2000	0	0
R. Hesketh, Consul at Marseilles, Salary	1000	0	0
	Fees	105	0
T. S. Hood, Consul at Monte Video, Salary	1250	0	0
	Fees	27	0
George Jackson, Commissary Judge at Sierra Leone	2145	4	0
Patrick Kelly, Vice Consul at Lima, Salary	700	0	0
Allowance as Pro Consul	450	0	0
	Fees	27	0

Also 1000l. per ann.
as Col. of Artillery.

SALARIES.

Sir H. Lushington, Consul General at Naples,	Salary	L. 1200	0	0	
	Fees	150	0	0—1350	0 0
J. H. Lance, Commissary Judge at Surinam				1500	0 0
D. R. Morier, Consul General at Paris, Salary	1600	0	0		
	Fees	274	0	0—1874	0 0
Hon. J. Meade, Consul General at Madrid,	Salary	1600	0	0	
	Fees	13	0	0—1613	0 0
J. R. Matthews, Consul General at Lisbon,	Salary	1200	0	0	
	Fees	170	0	0—1370	0 0
W. S. Macleay, Com. of Arbitration at the Havana				1850	0 0
W. T. Money, Consul Gen. at Venice, Salary	1000	0	0		
	Fees	43	0	0—1043	0 0
M. McGregor, Consul at Panama, Salary	1250	0	0		
	Fees	127	0	0—1377	0 0
C. R. Nugent, Consul General in Chili				2500	0 0
C. T. O'Gorman, Consul General at Mexico				2000	0 0
Hon. A. Percy, Minister Plenipotentiary at Berne				2200	0 0
Lord Ponsonby, Envoy Extraordinary and Minister Plenipotentiary at Rio de Janeiro				4681	6 8
R. Pakenham, Secretary of Legation in Mexico, and Chargé d'Affaires ditto				2925	0 0
W. Pennell, Consul at Bahia to 5th July, and at Rio from 5th July				1850	0 0
John Parkinson, Consul at Pernambuco,	Salary	1200	0	0	
	Fees	551	0	0—1751	0 0
Sir R. Kerr Porter, Con. at Caracas, Salary	1250	0	0		
	Fees	11	0	0—1261	0 0
Woodbine Parish, Consul General and Chargé d'Affaires at Buenos Ayres, Salary	2585	0	0		
	Fees	200	0	0—2785	0 0
Uday Passmore, Consul at Arequipa, Salary	1250	0	0		
	Fees	15	0	0—1265	0 0
C. M. Ricketts, Consul General at Lima				1600	0 0
Lord Stuart de Rothesay, Ambassador at Paris				11000	0 0
G. H. Seymour, Secretary of Legation Berlin, and Secretary of Embassy Constantinople				1909	13 11
C. M. St. George, Secretary of Legation and Chargé d'Affaires at Turin				1401	0 0
James Stirling, Consul at Leghorn, Salary	800	0	0		
	Fees	261	0	0—1061	0 0
G. Salkeld, Consul at New Orleans, Salary	800	0	0		
	Fees	336	0	0—1136	0 0
Robert Sutherland, Consul at Maracibo				1250	0 0
E. W. H. Schenley, Consul in Haiti				1200	0 0
W. Smith, Commissioner of Arbitration at Sierra Leone				1531	3 0
Sir Brook Taylor, Envoy Extraordinary and Minister Plenipotentiary at Berlin				5164	10 9
Hon. W. Temple, Sec. of Embassy at St. Petersburg				1100	0 0
William Turner, Secretary of Embassy at Constantinople to 1st September, and Envoy Extraordinary in Colombia from 1st September				5074	9 7
Right Hon. C. R. Vaughan, Envoy Extraordinary and Minister Plenipotentiary at Washington				6000	0 0
Right Hon. H. W. W. Wynn, Envoy Extraordinary and Minister Plenipotentiary at Copenhagen				4900	0 0
E. M. Ward, Minister Plenipotentiary at Dresden				2601	14 8
E. Watts, Consul at Carthage, Salary	1500	0	0		
	Fees	90	0	0—1590	0 0
T. S. Willmott, Vice Consul at Lima, and Allowance as Pro Consul				1150	0 0

. . . Also 2011.
per annum as
the Signet.

PENSIONS.

(These Pensions are subject to deduction, on account of Land Tax,
1*s*. 6*d*. Duty, and Exchequer Fees.)

Robert Adair, late Ambassador to the Ottoman Porte	L. 2300	0	0	
Earl of Clancarty, late Ambassador to the Netherlands	2000	0	0	
A. Cockburn, late Minister to Wurtemberg	1700	0	0	
Earl of Cathcart, late Ambassador at Petersburg	1784	16	0	Also 181 <i>l</i> . 17 <i>s</i> . 6 <i>d</i> . as
H. Elliott, late Minister to the Two Sicilies	2000	0	0	Col. 2 <i>d</i> Life Guards.
Earl of Elgin, late Ambassador to the Ottoman Porte	2000	0	0	Also 598 <i>l</i> . 2 <i>s</i> . 6 <i>d</i> . per
B. Frere, late Minister to the Ottoman Porte	1800	0	0	ann. as Lieut.-Gen.
Right Hon. J. H. Frere, late Minister to Spain	1700	0	0	
Lord Robert Fitzgerald, late Minister to Lisbon	1700	0	0	
Sir J. Gambier, late Consul General in the Netherlands	1200	0	0	
Lord Henley, late Envoy, &c. to Vienna	2000	0	0	
G. Hammond, late Minister to United States	1200	0	0	
L. Hervey, late Minister to Madrid	1200	0	0	
Daniel Hailes, late Envoy, &c. to different Courts	1127	0	0	
Sir R. Liston, late Ambassador to the Ottoman Porte	2300	0	0	
Sir Frederick Lamb, late Minister to Frankfort	1700	0	0	
A. Merry, late Envoy, &c. to the United States	1700	0	0	
J. Morier, late Minister to Mexico	1100	0	0	
J. P. Morier, late Minister to Saxony	1700	0	0	
Sir Gore Ouseley, late Ambassador to Persia	2000	0	0	
Sir A. Paget, late Ambassador to the Ottoman Porte	2000	0	0	
Hon. H. Pierrepont, late Envoy, &c. to Stockholm	1200	0	0	
Viscount Strangford, late Ambassador to Russia	2300	0	0	
J. S. Smith, late Envoy, &c. to Stuttgart	1200	0	0	
J. Stratton, late Minister to Sweden	1500	0	0	
Lord St. Helens, late Ambassador to Russia	2300	0	0	Also 712 <i>l</i> . 10 <i>s</i> . per ann.
Sir Edward Thornton, late Envoy, &c. to Portugal	2000	0	0	as Gentleman of the
Right Hon. W. Wickham, late Minister to Swiss Cantons	1200	0	0	Bedchamber.

4.—NAVAL OFFICERS.

PAY, ETC.

Vice-Admiral Sir H. Blackwood, Commander-in-Chief at the Nore	2555	0	0	
Rear-Admiral T. Baker, Com.-in-Chief, South America	1545	0	0	Only in command a
Vice-Admiral Sir G. Cockburn, Vice-Admiral, and Maj.-General of Marines	1630	7	6	part of the year 1829.
Vice-Admiral Hon. C. E. Fleming, Commander-in-Chief, West Indies	2555	0	0	See also Civil Return.
Vice-Admiral Sir P. Malcolm, Commander-in-Chief, Mediterranean	2555	0	0	
Vice-Admiral Sir T. B. Martin, Comptroller of the Navy	2000	0	0	
Admiral the Earl of Northesk, Rear-Admiral of Great Britain, and Commander-in-Chief at Plymouth	2300	4	8	
Rear-Admiral Sir Cha. Ogle, Commander-in-Chief at Halifax and Newfoundland	2190	0	0	
Rear-Admiral Sir R. W. Otway, Commander-in-Chief, South America	1807	0	0	Only in command a
Rear-Admiral Sir E. W. C. R. Owen, Commander-in-Chief, East Indies	2190	0	0	part of the year 1829.
Rear-Ad. Sir C. Paget, Commander-in-Chief, Ireland	2190	0	0	
Hon. G. Poulett, Flag Captain of H. M. S. "Prince Regent"	799	19	2	He also receives 400 <i>l</i> . per annum, as late Receiver-Gen. of Taxes.
Ad. Sir R. Stopford, Commander-in-Chief at Portsmouth	2020	0	0	
Vice-Admiral Sir James Saumarez, Vice-Admiral of Great Britain, and Admiral of the White	1220	15	8	
Ditto, Pension on Consolidated Fund, by Act of Parliament	1200	0	0—2485	15 8

PAY, &c.

Captain Sir M. Seymour, Commissioner of the Naval
Yard, Portsmouth £. 1100 0 0

PENSIONS.

Admiral Lord Exmouth, Pension on Consolidated Fund, by Act of Parliament	2000 0 0	0 0	0 0	He also receives 70 <i>l</i> .
Sir P. H. Hartwell, late Deputy Comptroller of the Navy	1104 12 6	10s.	per annum as Ad-	
Vice-Admiral Sir James Saumarez, Pension on Conso-			miral.	
lidated Fund, by Act of Parliament			See above.	
Admiral Sir William Sydney Smith, Pen-	1000 0 0			
sion on Consolidated Fund	1250 0 0	2250 0 0	0 0	He also receives 70 <i>l</i> .
Ditto, Pension on 4 <i>l</i> per Cent. Fund				10 <i>s.</i> per annum as Ad-
				miral.

5.—MILITARY OFFICERS.

PENSIONS, &c.

Gen. Viscount Combermere, Col. 1st Life Guards, Pay and Emoluments	1800 0 0			
Ditto, Governor of Sheerness	200 0 0			
Ditto, Pension for Military Services by Act of Parliament	2000 0 0	4000 0 0		
Gen. Earl Cathcart, Col. of 2d Life Guards, Pay and Emoluments	1816 17 6			Also Vice Admiral of Scotland; Emolu- ments from 16 <i>l</i> . to 20 <i>l</i> . per annum, and Pen- sion of 1794 <i>l</i> . 16 <i>s.</i> as late Ambassador.
Lieut. Gen. Sir H. Fane, Col. of 1st Dra- goon Guards, Pay	967 9 6			
Ditto, Surveyor General of Ordnance	900 16 0	1948 5 6		
Gen. Loftus, Col. 2d Dragoon Guards, Pay and Emoluments	1579 15 8			
Ditto, Lieutenant of the Tower	745 18 7	2225 12 8		
Gen. Sir William Payne, Col. 3d Dragoon Guards, Pay and Emoluments	1424 8 8			
Gen. Sir George Anson, Col. 4th Dragoon Guards, Pay	911 4 2			The Emolument from Clothing not yet known.
Gen. the Hon. R. Taylor, Col. 6th Dragoon Guards, Pay and Emoluments	1578 10 4			
Lieut. Gen. Sir R. Bolton, Col. 7th Dragoon Guards, Pay and Emoluments	1834 16 5			Also Equerry to the King, 750 <i>l</i> . per annum.
Lieut. Gen. Lord R. E. H. Somerset, Col. 1st Regiment of Dragoons, Pay and Emoluments	1590 12 0			
Ditto, Lieut. Gen. of the Ordnance	659 6 9	2179 18 9		
Gen. Sir James Stuart, Col. 2d Regiment of Dragoons				Return not yet rec.
Maj. Gen. Lord G. R. Beresford, Col. 3d Dragoons, Regimental and Unattached Pay	425 15 0			Also Comptroller of the Household, 1801. 4 <i>s.</i>
Gen. Francis Hugonin, Col. 4th Dragoons				Accounts not yet re- ceived; Regiment in India.
Lieut. Gen. Hon. Sir W. Lumley, Col. 6th Dragoons, Pay	911 4 2			Also Groom of the Bedchamber, 1801. 6 <i>s.</i>
Ditto, for Wounds	400 0 0	1811 4 2		Has not yet sent in his Return.
Gen. the Marquis of Anglesey, Col. 7th Dragoons				
Gen. Sir B. Tarleton, Col. 8th Dragoons, Pay and Emoluments	1248 8 7			
Ditto, Governor of Berwick	647 2 8			
Ditto, Pension for Wounds	300 0 0	2190 11 8		Also Keeper of Privy Seal, 2190 <i>l</i> . 6 <i>s.</i> 2 <i>d</i> . and Director of Chancery, Scotland, 1802 <i>l</i> . 17 <i>s.</i> 6 <i>d</i> .
Gen. Earl of Rosslyn, Col. 9th Dragoons	1415 2 2 <i>l</i>			Emoluments as Go- vernor of India not in- cluded. Also Clerk of the Pipe, 1131 <i>l</i> . 1 <i>s.</i> 2 <i>d</i> .
Gen. Lord Wm. Bentinck, Col. 11th Hussars, Pay and Emoluments	2511 11 9			
Maj. Gen. Sir R. H. Vivian, Col. 12th Light Dragoons, Staff and Regimental Pay				

PENSIONS, &c.

Gen. Josiah Champagne, Col. 17th Foot, Pay and Emoluments					1815	14	5	
Gen. Earl Donoughmore, Col. 18th Foot, Pay and Emoluments	1238	6	4					
Ditto, Governor of Stirling Castle	837	3	8					
Ditto, Pension for Military Services	2000	0	0	—4115	12	0		
Lieut. Gen. Sir Hilgrove Turner, Col. 19th Foot								Return no
Lieut. Gen. Sir W. Houston, Col. 20th Foot, Pay	618	2	6					Clothing
Gen. James Lord Forbes, Col. 21st Foot, Pay and Emolu.	1174	17	6					ments not y
Gen. Hon. Edward Finch, Col. 22d Foot, ditto	1231	5	1					Also Groom
Lieut. Gen. Sir J. W. Gordon, Col. 23d Foot, ditto								Bedchamber
Ditto, ditto	1084	8	7					
Ditto, Quarter Master Gen.	1883	19	2	—2918	2	9		
Maj. Gen. Sir James Lyon, Col. 24th Foot, Pay and Emoluments	1514	15	0					
Ditto, Staff Pay as Lieut. Gen. commanding Windward and Leeward Islands	1288	19	2					
Ditto, Governor of Barbadoes, Pay and Emoluments	2767	17	6					
Ditto, Pension granted by Queen Charlotte	100	0	0	—6766	11	8		Included
Gen. Hon. Charles Fitzroy, Col. 25th Foot								lonial Return
Lieut. Gen. Earl of Dalhousie, Col. 26th Foot								Return no
Lieut. Gen. Hon. Sir G. L. Cole, 27th Foot								Ditto.
Gen. Hon. Sir E. Paget, Col. 28th Foot, Pay and Emoluments	1082	19	0					Ditto.
Ditto, Gov. of the Royal Military College	1500	0	0					
Ditto, Pension for loss of a limb	400	0	0	—2962	19	0		
Lieut. Gen. Rt. Hon. Sir J. Byng, Col. 29th Foot, Pay and Emoluments	798	2	6					
Ditto, Commanding in Ireland, Staff Pay and Emoluments	2,607	11	4	—4400	13	10		
Lieut. Gen. Sir T. Bradford, Col. 30th Foot, Pay and Emoluments	1311	5	5					
Ditto, Pension for Wounds	850	0	0	—1661	5	5		Ditto.
George H. Earl of Mulgrave, Col. 31st Foot								
Gen. Alexander Campbell, Col. 32d Foot, Pay and Emoluments								
Gen. Lord C. H. Somerset, Col. 33d Foot, ditto	1351	10	1					
Lieut. Gen. Sir Thomas Brisbane, Col. 34th Foot, ditto	1054	19	2					
Lieut. Gen. Sir John Oswald, Col. 35th Foot, ditto	1095	12	6					
Lieut. Gen. Sir R. H. Sheaffe, Col. 36th Foot, ditto	1227	7	0					Return no
Gen. Sir Charles Green, Colonel 37th Foot, ditto	1128	9	4					
Gen. George J. Earl Ludlow, Colonel 38th Foot, Pay	613	2	6					Clothing F
Ditto, Governor of Berwick	189	0	2					stated in his
Ditto, Pension for loss of an Arm	400	0	0	—1182	3	3		Return no
Lieut. Gen. Sir George Airey, Col. 39th Foot								
Lieut. Gen. Sir James Kempt, Col. 40th Foot, Pay and Emoluments	1020	7	6					
Ditto, Commander of Forces in Canada, Staff Pay and Emoluments	9143	4	6	—9168	12	0		
Lieut. Gen. Hon. Sir E. Stopford, Col. 41st Foot, Pay	613	2	6					Emolu. so
Lieut. Gen. Right Hon. Sir G. Murray, Col. 42d Foot, Pay and Emoluments	1168	2	6					not yet know
Ditto, Governor of Port George	141	14	0	—1200	16	6		Also Secretar
Lieut. Gen. George Browne, Col. 44th Foot, Pay	613	2	6					6000l.
General the Earl of Cavan, Colonel 45th Foot, Pay	613	2	6					Clothing
Ditto, Governor of Calshot Castle	43	0	0					ments not y
Ditto, Pension	290	0	0	—916	2	6		Ditto.
Gen. Henry Wyndward, Col. 46th Foot, Pay								Ditto.
Lieut. Gen. Hon. Sir Alexander Hope, Col. 47th Foot, Pay and Emoluments	200	2	3					
Ditto, Lieut. Gov. of Chelsea Hospital	464	14	0					
Ditto, Pension for Wound	400	0	0	—1764	16	3		

PENSIONS, &c.

Lieut. Gen. Sir Thomas Hialop, Col. 48th Foot, Pay and Emoluments	L.1081	18	2	
Gen. Sir James Duff, Col. 50th Foot, ditto	1234	15	3	
Maj. Gen. Sir B. D'Urban, Col. 51st Foot				Return not received.
Lieut. Gen. Sir G. T. Walker, Col. 52d Foot				Ditto.
Gen. Right Hon. R. Lord Hill, Col. 53d Foot, ditto	1358	4	6	
Ditto, General Commanding in Chief	8458	7	6	
Ditto, Governor of Hull	617	15	10	
Ditto, Pension granted by Parliament in 1814	2000	0	0	7434 7 10
Gen. Isaac Gascoyne, Col. 54th Foot, Pay	613	7	6	Clothing Emoluments not yet known.
Lieut. Gen. Sir William Henry Clinton, Col. 55th Foot, Pay and Emoluments	1109	10	11	During part of the year 1823, he was also in the receipt of pay as Lieut. Gen. of the Ordnance (amount not stated).
Lieut. Gen. Lord Aylmer, Col. 56th Foot, Pay and Emoluments	1208	8	8	
Ditto, Pension	600	0	0	1808 8 8
Lieut. Gen. Sir F. P. Robinson, Col. 59th Foot, Pay and Emoluments	1171	19	9	
Gen. N. C. Burton, Col. 60th Foot (1st Bat.), ditto	1381	13	8	
Gen. Hon. Edmund Phipps, Col. 60th Foot (2d Bat.), ditto	792	14	6	
Ditto, Clerk of Deliveries of Ordnance	1018	5	0	1800 19 6
Gen. Right Hon. Sir G. Hewett, Col. 61st Foot, Pay and Emoluments	1221	8	6	
Gen. Rt. Hon. Sir S. Hulse, Col. 62d Foot, do.	1136	10	10	
Ditto, Deputy Ranger of Windsor Park	545	1	4	
Ditto, Governor of Chelsea Hospital	739	8	4	2420 15 6
Lieut. Gen. Wm. Dyott, Col. 63d Foot, Pay & Emolmts.	1245	17	5	
Lieut. Gen. Sir W. H. Fringle, Col. 64th Foot, ditto	1245	13	8	
Gen. Thomas Grosvenor, Col. 65th Foot, ditto	1241	7	2	
Maj. Gen. J. Macdonald, Col. 67th Foot, Pay	613	8	6	
Ditto, Dep. Adjut. Gen. to the Forces	691	19	7	1205 2 1
Lieut. Gen. Sir H. Warde, Col. 68th Foot, Pay & Emolts.	1170	17	4	
Lieut. Gen. Sir John Hamilton, Bart., Col. 69th Foot				Return not yet received.
Lieut. Gen. Lord Howard of Effingham, Col. 70th Foot, Pay and Emoluments	1843	11	11	
Major Gen. Sir Colin Halkett, Col. 71st Foot				Ditto.
Lieut. Gen. Sir J. Hope, Col. 72d Foot, Pay & Emolmts.	1158	14	6	
Major Gen. Sir F. Adam, Col. 73d Foot, Regimental and Unattached Pay	484	0	0	
Ditto, Staff Pay as Lieut. Gen. commanding in the Ionian Islands	1268	19	2	
Ditto, Pension for wounds	800	0	0	2117 19 2
Lieut. Gen. Hon. Sir C. Colville, Col. 74th Foot				Return not yet received.
Lieut. Gen. J. Dunlop, Col. 75th Foot, Pay & Emolmts.	1135	2	6	
Lieut. Gen. Christ. Chowne, Col. 76th Foot, ditto	1321	11	9	
Lieut. Gen. Sir G. Cooke, Col. 77th Foot, do.	1249	12	7	
Ditto, Pension for wounds	850	0	0	1509 12 7
Lieut. Gen. Sir E. Barnes, Col. 78th Foot				Ditto.
Lieut. Gen. Sir R. Fergusson, Col. 79th Foot, Pay	612	8	6	
Lieut. Gen. Sir R. S. Donkin, Col. 80th Foot, Pay and Emoluments	1412	8	9	Emoluments for Clothing not yet known.
Major Gen. Sir R. D. Jackson, Col. 81st Foot, Pay	613	16	9	
Ditto, Deputy Quarter Master General	691	19	7	1205 16 4
Gen. Henry Pigot, Col. 82d Foot, Pay & Emoluments	1073	8	4	
Lieut. Gen. Sir F. Maclean, Bart., Col. 84th Foot, Pay and Emoluments	1296	14	2	
Lt. Gen. Sir H. Taylor, Col. 85th Foot, ditto	938	8	11	
Ditto, Adjutant General	1884	2	2	2922 11 1

Also Vice Chamberlain part of the year, and Master of the Household part of the year, having received in the year 1831, 19*s*. 4*d*. Since deceased.

Clothing Emoluments not stated.

Return not yet received.

Ditto.

Clothing Emoluments not known.

Return not yet received.

Ditto.

Emoluments for Clothing not yet known.

PENSIONS, &c.

Gen. Francis Earl of Kilmorey, Col. 86th Foot, Pay and Emoluments	L. 1220	6	9	
Gen. Sir J. Doyle, Bart., Col. 87th Foot, do.	1228	14	5	
Ditto, Governor of Charlemont	665	14	0—1224	6 5
Lt. Gen. Sir H. Campbell, Col. 88th Foot, Pay & Emol.	1228	14	2	{ . . . Also Commissioners of Taxes, 1800. . . . Emoluments for Clothing not yet known. . . . Returns not yet received.
Lieut. Gen. Sir Robert Macfarlane, Col. 88th Foot, Pay	612	2	6	
Lieut. Gen. Ralph Darling, Col. 90th Foot				
Gen. Duncan Campbell, Col. 91st Foot, Pay and Emol.	1241	3	1	{ . . . Ditto.
Lieut. Gen. Hon. A. Duff, Col. 92d Foot, ditto	1207	12	0	
Major Gen. Sir Hudson Lowe, Col. 93d Foot				
Major Gen. Sir John Keane, Col. 94th Foot, Regimental Pay	425	15	0	
Ditto, Unattached Pay, and Staff Pay in Jamaica	1201	18	4	
Ditto, Pension for wounds	850	0	0—2277	12 4
Major Gen. Sir J. Fuller, Col. 96th Foot, Pay and Emoluments	1119	14	6	
Ditto, President of the Consolidated Board of General Officers	127	8	4—1215	17 10
Maj. Gen. Hon. Sir R. O'Callaghan, Col. 97th Foot, Regimental and Unattached Pay	404	1	11	
Ditto, Commanding Forces in North Britain, Staff Pay	1128	7	1—1277	9 0
Lieut. Gen. Hall, Col. 99th Foot, Pay and Emoluments	1254	12	9	
Maj. Gen. Sir A. Barnard, Col. Rifle Brigade, 1st Batt. Pay and Emoluments	1122	12	0	{ . . . Also Esquerry to the King, 742l. 10s. . . . Returns not yet received.
Maj. Gen. Sir T. S. Beckwith, Col. Rifle Brigade, 2d Batt.				
Major Gen. Sir P. Maitland, Col. 1st West India Regiment				
Ditto, Unattached Pay as late Captain Grenadier Guards	500	6	0	
Ditto, Staff Pay and Emoluments as Lieut. Governor of Nova Scotia and Governor of Annapolis	6026	10	0—6226	12 9
Gen. Francis Fuller, Col. 2d. West India Regiment				{ . . . Also in Col. Returns. . . . Return not yet received.
Maj. H. J. Ricketts, Royal African Corps, Pay	222	0	0	
Ditto, Lieut. Governor of Sierra Leone	2025	8	0—2227	2 0
Gen. Fred. Maitland, Col. Ceylon Rifle Regiment, Pay and Emoluments	221	10	0	
Ditto, Lieut. Governor of Dominica	265	6	0—1227	16 0
Maj. William Cox, Commanding Cape Mounted Rifle				{ . . . Ditto.
Maj. Thos. K. Burke (Lieut. Col.), Commanding Newfoundland Veteran Company				
Lieut. Gen. Marq. Conyngham, Unattached Pay as Lieut. Gen.	523	2	6	
Ditto, Governor of Windsor* Castle, from 24th Sept. 1822	42	7	6—626	10 0
Lieut. Gen. Sir W. Inglis, Governor of Cork				{ . . . The Fees on his Commission have reduced his Emoluments for the period. Also Lord Steward, 2432l. 12s. . . . Return not yet received.
Gen. Wm. Knollys, Unattached Pay as late Major of the 3d Foot Guards	206	0	0	
Ditto, Governor of Limerick	206	8	0	
Ditto, Pension	299	13	8—1206	1 8
Gen. George V. Hart, Unattached Pay as Gen. Officer	503	2	6	
Ditto, Gov. of Londonderry and Culmore	499	19	6—1023	2 0
Maj. Gen. Ld. Fitzroy Somerset, Unattached Pay as Major General	500	0	0	
Ditto, Military Secretary to the General Commanding in Chief	2000	0	0	
Ditto, Pension for wound	200	0	0—2200	0 0

PENSIONS, &c.

Lieut. Col. G. Desbrow, Capt. and Lieut. Col. of Gren. Guards, Pay and Emoluments	494	15	7	
Ditto, Assistant Military Secretary to the General Commanding in Chief	600	0	0—1084	15 7
Maj. Maling, Capt. 2d West India Reg., Pay	243	16	5	
Ditto, Assistant Military Secretary to the General Commanding in Chief	399	0	0—1043	16 5
Maj. Gen. Sir H. F. Bouverie, Commanding Northern District, Staff Pay	574	12	7	
Ditto, Unattached Pay as Major in the Coldstream Guards	700	0	0—1274	12 7
Maj. Gen. Sir Colin Campbell, Commanding South West District, Staff Pay	691	19	7	
Ditto, Unattached Pay as Major in the Coldstream Guards	500	0	0	
Ditto, Governor of Portsmouth	168	9	0—1369	0 4
Maj. Gen. Sir John Cameron, Commanding Western District, Staff Pay	591	19	7	
Ditto, Unattached Pay as Major	310	5	0	
Ditto, Lieut. Gov. of Plymouth, Pay & Emol.	493	7	6	
Ditto, Pension for injuries received in the service	300	0	0—1735	12 1
Maj. Gen. Sir Colin Halkett, Commanding at Jersey				Return not yet received.
Maj. Gen. J. Ross, Commanding at Guernsey and Alderney, Staff Pay as Colonel	599	2	6	
Ditto, Pay and Emoluments as Lieut. Gov. of Jersey	637	10	0	
Ditto, Unattached Pay as Lieut. Col.	310	5	0	
Ditto, Pens. for injuries received in Service	350	0	0—3247	17 0
Col. Sir A. Christie, Unattached Pay as Col. of 1st Royal Veteran Battalion	591	17	6	
Ditto, Commandant of Chatham Depot	728	16	3	
Ditto, Pension for wounds	300	0	0—1823	12 3
Col. Sir J. Douglas, Lieut. Col. of Portuguese Army, Half Pay	200	15	0	
Ditto, Dep. Quart. Mast. Gen. in Ireland	745	7	5	
Ditto, Inspector of Army Clothing	345	15	0	
Ditto, Pension for loss of leg	350	0	0—1643	17 5
Maj. Gen. W. Thornton, Staff Pay as Major General Northern District, Ireland	698	17	6	
Ditto, Unattached Pay as Lieut. Col.	310	13	4—1170	10 10
Maj. Gen. Sir T. Arbutnot, Staff, Western District, Ireland	691	19	7	
Ditto, Unattached Pay as Major General	310	5	0	
Ditto, Pension for a wound	300	0	0—1503	4 7
Maj. Gen. Sir G. R. Bligham, Staff, Southern District, Ireland	691	19	7	
Ditto, Unattached Pay as Lieut. Col.	310	5	0—1293	4 7
Maj. Gen. Sir E. Blakeney, Staff, South-western District, Ireland	691	19	7	
Ditto, Unattached Pay as Lieut. Col.	310	5	0—1003	4 7
Maj. Gen. Hon. F. C. Ponsonby, Unattached Pay as Inspecting Field Officer	323	5	0	
Ditto, Lieut. Gov. of Malta	400	0	0	
Ditto, Pension for wounds	300	0	0—4683	5 0
Maj. Gen. Sir John Colborne, Commanding in Canada				Return not yet received. See also Col. Return, No. 7.
Maj. Gen. Sir H. Douglas, Bart., Staff, Nova Scotia and New Brunswick	691	14	9½	
Ditto, Unattached Pay as Maj. Gen.	323	0	0—933	14 9½
Maj. Gen. Sir James Campbell, Staff at Grenada, Staff Pay	693	17	1	
Ditto, Governor of Grenada, Pay and Emoluments	2775	2	0	Ditto.
Ditto, Unattached Pay as Major General	310	5	0—4614	5 1
Maj. Gen. L. Grant, Staff at Trinidad				Ditto

PENSIONS, &c.

Maj. Gen. Nicolay, Staff at Dominica, Pay and Emoluments	2795	18	8						
Ditto, Unattached Pay as Lieut. Col.	419	15	0	—	2215	18	8	..	Inclnde Colonial Ret
Maj. Gen. Sir F. Ross, Governor of Antigua, Pay and Emoluments					4542	0	0		
Maj. Gen. N. Blackwell, Governor of Tobago, Home Salary and Colonial Emoluments	2910	0	0					..	Ditto.
Ditto, Unattached Pay as Major General	819	17	6	—	3220	17	6		
Col. Maxwell, Governor at St. Kitts, Pay and Emoluments					5922	10	0	{	.. Inclnde Colonial)
Col. F. Cockburn, Governor of Honduras					—	—	—		Return n
Maj. Gen. Sir John Nicolls, on the Staff in India					—	—	—		Ditto.
Maj. Gen. Sir Sam. F. Whittingham, Ditto ditto					—	—	—		Ditto.
Maj. Gen. Earl of Carnwarth, Ditto ditto					—	—	—		Ditto.
Maj. Gen. Sir T. Pritzel, Ditto ditto					—	—	—		Ditto.
Maj. Gen. Sir Lionel Smith, Ditto ditto					—	—	—		Ditto.
Lieut. Col. Churchhill, Military Secretary at Ceylon					—	—	—		Ditto.
Col. G. Arthur, ditto Van Diemen's Land					—	—	—		Ditto.
Sir Wm. Franklin, Principal Inspector Army Medical Department	1900	0	0						
Lt. Col. Ld. Loughborough, Unattached Pay as Lt. Col.	419	15	0					..	Also Cle
Maj. Gen. Dalbiac, Unatt. Pay as Lieut. Col.	419	15	0						Chancery h
Ditto, Staff Pay as Major General	690	5	7	—	1110	0	7		1183 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i>
Col. Ld. Downes, Unatt. Pay as Lieut. Col.	800	15	0						
Ditto, Sec. to the Mast. Gen. of Ordnance	1800	0	0	—	1400	15	0		
Lieut. Gen. Earl of Elgin, Unatt. Pay as Lieut. General	568	2	6					{	.. Also a late Forel sador, 20
Lieut. G. Sir T. Hammond, Unatt. Pay as Lieut. Gen.	568	2	6					..	Also 108 <i>l.</i> and Clerk I His Majesty.
Lieut. Gen. Viscount Luke, Unattached Pay as Lieut. General	456	5	0						
Pension from Consolidated Fund	2000	0	0	—	2456	5	0		
Maj. Gen. Hon. G. Murray, Unatt. Pay as Maj. Gen.	492	15	0					{	.. Also Pr ditor of t of Scotlan

6.—ORDNANCE AND MILITARY OFFICERS

(Not included in the Return from the War Office.)

Col. C. Bingham, Col. Royal Artillery, and Fire Master Royal Laboratory	731	17	6					{	.. Also a 300 <i>l.</i> per a wounds.
Maj. Gen. Sir A. Bryce, Col. Commandant Royal Engineers, and Dep. Inspect. Gen. of Fortifications	1875	5	0					..	Also a I 182 <i>l.</i> 10 <i>s.</i> for vices.
Lieut. Gen. W. Cuppage, Col. Commandant Royal Art. and Inspect. of Royal Carriage Depart. Woolwich	1430	7	6						
Lieut. Col. F. Colby, Lt. Col. Roy. Engineers	884	15	5						
Ditto, Extra Pay for Survey of Gt. Britain	495	0	7						
Ditto, Superintendent of the Trigonometrical Survey, Ireland	500	0	0	—	1379	16	0		
Col. Percy Drummond, Col. Royal Artillery	602	5	0						
Ditto, Lieut. Gov. Military Acad. Woolwich	400	0	0	—	1002	5	0		
Col. W. Dixon, Col. Commandant Royal Artillery	1003	0	0						
Lieut. Col. Sir A. Dickson, Lieut. Col. Royal Horse Art. and Deputy Adj. Gen. Royal Art.	1350	10	0					..	Also a I 865 <i>l.</i> per a good service.
Col. E. Durnford, Col. commanding Royal Engineers, Canada	1195	7	6						
Dep. Commissary Gen. Drake, in charge of the Commissariat, West India	1317	0	10						
Dep. Com. Gen. Edwards, in charge of the Commissariat Jamaica	1040	4	0						
Col. Sir A. Fraser, Col. of the Royal Horse Artillery, and Director of the Royal Laboratory	907	9	2					..	Also a I 182 <i>l.</i> 10 <i>s.</i> pe for good serv
Maj. Gen. G. B. Fisher, Unattached General Officer and Commandant Woolwich Garrison	1247	1	8						

PENSIONS, &c.

Lieut. Gen. W. Fyers, Col. commandant Royal Engineers, commanding in Ireland	2184	15	0	
Lieut. Gen. Q. J. Freeman, Lieut. Gen. in the Army	593	3	6	<div> <p>He also receives 41<i>l</i>. 17<i>s</i>. 8<i>d</i>. per ann. as late Dep. Barrack-master, and 55<i>l</i>. per ann. as Commiss. of Board of Works, Ireland.</p> </div>
Col. Gardiner, Lieut. Col. and Deputy Adj. Gen. and Inspector of Clothing in Ireland	1044	5	0	
Lieut. Col. C. W. Holloway, Lieut. Colonel Royal Engineers, commanding at the Cape	897	5	10	
Col. John Hussard, Col. commanding Royal Engineers, Ionian Islands	1195	7	6	Also a Pension of 200 <i>l</i> . per annum for a wound.
Col. John T. Jones, Lieut. Col. commanding Royal Engineers, Woolwich, and for inspecting Fortresses in the Netherlands	1170	5	7	
Sir James McGregor, Director General Army Medical Board, and Physician to the Garrison at Portsmouth	2173	7	6	Also a Pension of 300 <i>l</i> . per annum for wounds.
Maj. T. Maling, Assistant Military Secretary to Commander-in-Chief, and Captain 2 <i>d</i> West India Regt.	1643	16	5	
Lieut. Gen. Sir John Macleod, Colonel Commandant Horse Artillery, Director General of Artillery, and Master Gunner, St. James's Park	2763	7	6	
Gen. Gotter Mann, Col. commanding Royal Engineers and Inspector General of Fortifications	2264	5	0	
Col. G. Nicholls, Col. commanding Royal Engineers, Nova Scotia	1195	7	6	
Maj. Gen. R. Pilkington, Unattached Maj. Gen. and commanding Royal Engineers, Gibraltar	1742	7	6	
Dr. G. Renny, Director General of Hospitals, and Physician and Surgeon to Kilmainham Hospital	1296	2	2	
Commissary Gen. Routh, in charge of the Commissariat in the Canadas	1862	4	7	
William Somerville, Physician to Chelsea Hospital	576	6	0	<div> <p>Also 600<i>l</i>. per annum as late Inspector Army Medical Department.</p> </div>
Maj. Gen. H. Shrapnell, Col. Commandant Royal Artillery	1003	0	0	Also a Pension of 1200 <i>l</i> . per annum for inventions.
Lieut. Col. Sir C. F. Smith, Lieut. Col. commanding Royal Engineers, West Indies	1234	13	4	
Lieut. Gen. John Smith, Col. Commandant Royal Artillery	1003	0	0	Also a Pension of 800 <i>l</i> . per annum for a wound.
Lieut. Gen. T. Seward, ditto, ditto	1003	0	0	
Maj. Gen. J. F. S. Smith, Colonel Commandant Royal Artillery, commanding in Ireland	1870	8	4	
Maj. Gen. Sir G. Wood, Maj. Gen., unattached	590	1	8	
Maj. Gen. G. Wulff, Col. Commandant Royal Artillery	1003	0	0	Also a Pension of 456 <i>l</i> . 5 <i>s</i> . for good services.
Maj. Gen. W. Wilson, ditto, ditto	1003	0	0	
Col. G. Whitmore, Colonel Royal Engineers, and Commanding Royal Engineers, Malta	1195	7	6	

Colony, Name, and Office.	Salary.	Fees.	Total.	From what Source derived.
Hon. P. C. Wyndham, Registrar in Chancery, and Clerk of the Patents	475 0 0	3274 0 0	4050 0 0	Salary from Colonial Funds.
[To the Principal and Deputies.]				
Rev. J. P. Williams, Rector of St. Elizabeth.	425 0 0	50 0 0	475 0 0	From the Colony.
Sir W. Scarlett, Chief Justice.....	Globe 640 0 0—1137 0 0	.....	.....	Ditto.
[The amount of the Chief Justice's salary is not stated in the Returns sent home.]				
St. Lucia, Major-General D. Stewart, Governor	2500 0 0	.....	2500 0 0	Ditto.
J. Jeremie, Chief Justice	2000 0 0	.....	2000 0 0	Ditto.
J. M. Stephen, Registrar of Slaves	500 0 0	380 0 0	880 0 0	Ditto.
[For Clerk and Stationary]	105 0 0	.....	.....
Ditto, Judge Surrogate of Vice-Admiralty Court.....	.....	60 0 0—1045 0 0	.....	Ditto.
Bahamas, Major-General Sir J. C. Smyth, Governor	2150 0 0	500 0 0	2650 0 0	Colonial Funds 650 0 0
[If the Fees do not amount to 500l., it is made up by Parliamentary Estimate, under the head of "Contingencies;" also pay of 479l. 1s. 3d. per annum as Major-General, and a Pension of 463l. for good Services.]				Parliam. Estimate 800 0 0
Samuel Nesbitt, Secretary and Registrar	475 0 0	550 0 0	1025 0 0	44 per cent. Duties 700 0 0—2150 0 0
Ditto, Clerk of the Council	135 0 0	18 0 0—153 0 0	.....	Parliamen. Estimate 150 0 0
Grenada, Major-General Campbell, Governor	3502 0 0	341 0 0	3843 0 0	Colonial Funds 385 0 0
[Receives likewise Military Allowances as Major-General.]				Paid from Home .. 1200 0 0
Ousley Rowley, Secretary, Registrar, and Clerk of Council	177 0 0	867 0 0	1044 0 0	From the Colony.. 923 0 0—8503 0 0
Malta, Major-General F. Pensonby, Lieutenant-Governor	4000 0 0	.....	4000 0 0	From the Colony.
[Receives also Military Allowances; likewise an allowance for Gardeners and Labourers in Gardens of St. Antonio, and in lieu of Forage, and in pay of Coachmen and Colosse Drivers.]				Ditto.
Sir F. Hunkley, Chief Secretary	1500 0 0	83 7 0	1583 7 0	Ditto.
Hon. S. Bathurst, Treasurer to Government	1000 0 0	Colosse Allow. 88 7 0	1088 7 0	Ditto.
Sir John Stoddart, Chief Justice	1500 0 0	Colosse Allow. 7 13 9	1507 13 9	Ditto.
Gibraltar, Earl of Chatham, Governor	2000 0 0	.....	2000 0 0	Ditto.
[Receives likewise Military Allowances, and is Colonel of the 4th Regiment of Foot.]				
General Sir George Don, Lieutenant-Governor	305 0 0	.....	305 0 0	Ditto.
Ditto, General Commanding in Chief	3500 0 0	.....	3500 0 0	Ditto.
[Is Colonel of the 84 Regt. of Foot, and receives other Military Allowances.]				
Colonel R. S. Chapman, Civil Secretary to Garrison, and Registrar of the Court of Appeal	1900 0 0	.....	1900 0 0	Ditto.
[Receives also 479l. 1s. 3d. per annum, pay as Colonel in the Army, and a Pension of 400l. per annum for good Services.]				
Sierra Leone, Lieutenant-Colonel Findlay, Lieut.-Governor	2000 0 0	.....	2000 0 0	Parliamentary Estimate.
W. Jeffcott, Chief Justice	1500 0 0	.....	1500 0 0	Ditto.

Cape of Good Hope, General Sir G. L. Cole, Governor...... 7000 0 0 7000 0 0 c From the Colony.

[Sir G. L. Cole is Colonel of the 97th Foot, and Governor of Graessend and Tisbury Forts.]

Lieutenant-Colonel John Bell, Secretary to Government..	2000 0 0	.....	2000 0 0	Ditto.
Sir John Wild, Chief Justice.....	2500 0 0	.....	2500 0 0	Ditto.
W. Mingin, 1st Puisne Judge.....	1500 0 0	.....	1500 0 0	Ditto.
W. W. Burton, 2d ditto.....	1500 0 0	.....	1500 0 0	Ditto.
George Kekwili, 3d ditto.....	1500 0 0	.....	1500 0 0	Ditto.
Anthony Olliphant, Attorney-General.....	1500 0 0	.....	1500 0 0	Ditto.
Upper <i>Canada</i> , Major-Gen. Sir J. Colborne, Lieut.-Governor..	3000 0 0	.....	3000 0 0	Ditto.

[Receives also Pay as a Major-General on the Staff.]

J. R. Robinson, Chief Justice.....	1500 0 0	.....	1500 0 0	Ditto.
D. de, Spkr. of Legal. Council, & Chalmr. of Excc. Court.	400 0 0	.....	400 0 0	Ditto.
K. J. Boulton, Attorney-General.....	800 0 0	.....	800 0 0	Ditto.

[82*l*. is in lieu of Fees from Land Granting Department.]

Sir W. Campbell.....	1200 0 0	Ditto.
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[Fees for length of Service.]

Lower Canada, Lieut.-Gen. Sir J. Kempt, Governor-in-Chief, 4500 0 0 4500 0 0 Ditto.

[Receives also Pay and Allowance as Commander of the Forces, as Colonel of the 40th Regiment of Foot, and as Governor of Fort William.]

Sir F. Burton, Lieutenant-Governor.....	1500 0 0	.....	1500 0 0	Ditto.
Hon. C. J. Stewart, Bishop of Quebec.....	2400 0 0	.....	400 0 0	2800 0 0

In lieu of a House.

Jonathan Sewell, Chief Justice, Quebec.....	1500 0 0	.....	2400 0 0	Ditto.
Ditto, Speaker of Legislative Council.....	900 0 0	.....	1100 0 0	From the Colony.
James Reid, Chief Justice, Montreal.....	1100 0 0	.....	2100 0 0	Ditto.
James Stuart, Attorney-General.....	300 0 0	.....	3700 0 0	By Parliam. Grant
<i>Novia Scotia</i> , Lieut.-Gen. Sir P. Maitland, Lieut.-Governor..	3700 0 0	.....	.....	Local Revenue..... 1700 0 0—5700 0 0
Dr. Inglis, Bishop of Nova Scotia.....	2000 0 0	.....	2000 0 0	Parliamentary Grant.

[Receives also 150*l*. for travelling expenses.]

J. S. Elwora, Chief Justice.....	850 0 0	.....	900 0 0	1150 0 0
Sir Rupert George, Colonial Secretary.....	250 0 0	.....	1100 0 0	1850 0 0
				Parliamentary Grant 250 0 0
				Local Revenue..... 1100 0 0—1850 0 0

New Brunswick, Sir Howard Douglas, Lieutenant-Governor.. 1500 0 0 1400 0 0 2000 0 0 From the Colony

[Receives likewise military allowances as Major-General.]

John Saunders, Chief Justice.....	950 0 0	.....	150 0 0	1100 0 0
N. F. Odell, Colonial Secretary.....	250 0 0	.....	900 0 0	1650 0 0
Thomas Baillie, Commissioner Crown Lands.....	500 0 0	.....	700 0 0	1600 0 0

Prince Edward Island, Lieut.-Colonel Ready, Lieut.-Governor 1000 0 0 60 0 0 1060 0 0 From the Colony.[He likewise receives about 360*l*. yearly, by vote of the Colonial Legislature.]

<i>Newfoundland</i> , Sir Thomas Cochrane, Governor.....	3000 0 0	.....	3000 0 0	Ditto.
R. A. Tucker, Chief Justice.....	1200 0 0	.....	1200 0 0	Ditto.

[Receives likewise the salaries of a Major-General.]

<i>Bermuda</i> , Sir H. Turner, Governor.....	3000 0 0	.....	200 0 0	3200 0 0
				Parliamentary Grant 1500 0 0
				Local Revenue 1500 0 0—3000 0 0

	1894	14	74	1544	14	74	From the Colony.
F. J. Templer, Collector of Revenue and Customs, Chinnai	750	0	0	.....	.....	.....	.....
Ditto, Provincial Judge, Calcutta	500	0	0	.....	.....	.....	.....
[* The sums thus marked is a commission of 2½ per cent. on the net receipts of the year 1893.]							
Sir R. Ottery, Chief Justice,	4500	0	0	.....	.....	.....	.....
Charles Marshall, Puisne Justice	2500	0	0	.....	.....	.....	.....
W. Norris, Advocate Fiscal	1800	0	0	.....	.....	.....	.....
J. Perring, ditto	1200	0	0	.....	.....	.....	.....
H. Pennell, Provincial Judge, Colombo,	1600	0	0	.....	.....	.....	.....
R. M. Sneyd, Judge of Provincial Court of Galle & Matara	1500	0	0	.....	.....	.....	.....
Contingencies.							
D. A. Blair, Prov. Judge and Sitting Magis, Trincomalee	1152	0	0	.....	.....	.....	.....
P. Browarige, Provincial Judge, Jaffnapatam	1500	0	0	.....	.....	.....	.....
Venerable J. M. S. Glennie, Archdeacon	900	0	0	.....	.....	.....	.....
Honourable and Rev. E. Finch, Senior Chaplain,	900	0	0	.....	.....	.....	.....
Ditto, Principal of Schools	270	0	0	.....	.....	.....	.....
J. Downing, Judicial Commissioner, Kandyua Provinces	2000	0	0	.....	.....	.....	.....
G. Turnour, Revenue ditto	1500	0	0	.....	.....	.....	.....
Sir E. Carrington, Pension as a retired Chief Justice	.....	.....	.....	.....	.....	.....	.....
Sir A. Johnstone, ditto .....	.....	.....	.....	.....	.....	.....	.....
Maurice, Lieut-General Sir C. Colville, Governor	8000	0	0	.....	.....	.....	.....
F. S. S. Viret, Private Secretary to the Governor	400	0	0	.....	.....	.....	.....
Ditto, Colonial A.D.C.	450	0	0	.....	.....	.....	.....
Ditto, Chief Clerk, Civil Establishment,	450	0	0	.....	.....	.....	.....
Colonel Barry, Chief Secretary to Government	8000	0	0	.....	.....	.....	.....
for a House.							
N. S. Kelcey, Acting Auditor General	1008	0	0	.....	.....	.....	.....
S. F. Ferris, Treasurer and Paymaster-General	2000	0	0	.....	.....	.....	.....
E. A. Drayner, Registrar of Slaves	1500	0	0	.....	.....	.....	.....
John Finness, Chief Commissioner of Police	1008	16	0	.....	.....	.....	.....
R. M. Thomas, Protector of Slaves	1000	0	0	.....	.....	.....	.....
for a House.							
E. B. Blackburn, Chief Judge and Commissioner of Justice, and Judge of Vice-Admiralty	2500	0	0	.....	.....	.....	.....
E. F. Prior, Registrar of Court of First Instance	168	0	0	.....	.....	.....	.....
J. N. Foley, Procurator General,	840	0	0	.....	.....	.....	.....
Ditto, King's Attorney to Land Court	960	0	0	.....	.....	.....	.....
Tingiers, Drummond Hay, Consul General,	2000	0	0	.....	.....	.....	.....
Algiers, R. W. St. John, ditto	2000	0	0	.....	.....	.....	.....
Tunis, Sir Thomas Reade, ditto	1800	0	0	.....	.....	.....	.....
Tripoli, H. Warrington, ditto	1800	0	0	.....	.....	.....	.....
Honduras, Major-General Codd, Superintendent	1800	0	0	.....	.....	.....	.....
This Account is not prepared in all cases for the year 1893. In some instances the accounts for 1890 have not been received, and the last account received has therefore been adopted in those cases.							

From Funds voted by Parliament.

From the Colony.

8.—OFFICERS OF THE HOUSE OF COMMONS.

The Right Honourable the SPEAKER :	L. s. d.
Salary, as regulated by Act 30 Geo. III. c. 10	6000 0 0
John Henry Ley, Esq., Clerk of the House of Commons :	
Salary, as regulated by Act 52 Geo. III. c. 11, paid out of the Fees belonging to his Office	2500 0 0
Henry Seymour, Esq., Serjeant at Arms :	
Salary, as regulated by Act 52 Geo. III. c. 11, paid out of the Fee Fund	L. 2000 0 0
Allowance for a House	800 0 0—2200 0 0
John Rickman, Esq., Clerk Assistant :	
Salary, as regulated by Act 52 Geo. III. c. 11, paid out of the Fee Fund	2500 0 0
(Mr. Rickman's Salary of 2000. a year, as Secretary to the Commissioners of Highland Churches, ceased in Aug. 1830.)	
William Ley, Esq., Second Clerk Assistant :	
Salary, as regulated by Act 52 Geo. III. c. 11, paid out of the Fee Fund	2000 0 0
Sir Edward Stracey, Bart., one of the Four Clerks out of Doors attending Committees; and Clerk of Ingrossments :	
Ingrossing Fees	342 2 8
Committee Fees	990 10 11
Salary as Committee Clerk	50 0 0—1322 14 2
John Bull, Esq., Clerk of the Journals and Papers :	
Salary, 500 <i>l.</i> , out of which 100 <i>l.</i> is paid to his Assistant	400 0 0
Allowance of one-fourth on the Amount paid for copying Papers in the Office, upon which Fees are paid	55 16 10
Paid by the Commissioners for regulating the Offices of the House of Commons, for superintending the general Business of the Journal Office, and the printing of the Seasonal Papers, in lieu of a charge for the Copy of Papers ordered to be printed, the same being less than an average of such Copy Money for the five years immediately preceding the year 1822, when this arrangement was made by the Commissioners; paid out of the Fee Fund	1000 0 0
Paid for superintending the compiling of the Journal; abstracting the Petitions; examining the Proofs with the Minute Books; and finally reading over the sheets preparatory to their being sent to press	180 0 0
For delivering the printed Journals and Reports to Members;—these last sums charged in the Journal Account	21 0 0—1656 16 10
Andrew Dickinson, Esq., Assistant Clerk of the Journals :	
Salary allowed by the Treasury, paid out of the Salary of the Clerk of the Journals	100 0 0
Paid by the Commissioners, out of the Fee Fund	2 8 0
For assisting in compiling the Votes; for nightly attendance; and for making two Indexes, viz., one for the Table of the House, and one for the Journal Office; charged in the Account for printing the Votes of 1822	508 2 4
For compiling and examining the Journal, and making an Index thereto; charged in the account for printing the Journal of 1829	639 7 0
Paid out of 400 <i>l.</i> allowed by the Treasury to the Clerks in the Offices of the Clerk of the Fees and Clerk of the Journals	60 0 0—1304 18

APPENDIX.—No. VIII.

1.—A STATEMENT, showing the Annual Average Amount of the IMPORTS and EXPORTS of Ireland, for the Triennial periods terminating on 5th January, 1790, 1800, 1810, 1820, and 1830 respectively; distinguishing the Trade with Great Britain from the Trade with Foreign Parts.

PERIODS.	Annual Average Amount of the Imports into Ireland.			Annual Average Amount of the Exports from Ireland.		
	From Great Britain.	From Foreign Parts.	Total.	To Great Britain.	To Foreign Parts.	Total.
Three Years ended	£	£	£	£	£	£
Mar. 25 1790	2,422,176	1,106,412	3,528,588	2,112,817	1,012,516	3,125,333
„ 1800	2,441,101	858,392	3,299,493	2,487,865	522,111	3,015,976
Jan. 5 1810	5,160,924	1,374,144	6,535,068	4,710,712	559,758	5,270,471
„ 1820	4,983,668	1,019,805	6,003,473	5,544,125	747,140	6,291,275
„ 1825	6,102,975	1,386,915	7,489,890	7,751,907	708,011	8,459,918
„ 1830	.....	1,578,545	.....	.....	822,014	

Note.—In the Return here submitted, the Statement of Irish Commerce for the Triennial period terminating on 5th January, 1830, is necessarily confined to the trade carried on with foreign parts. The trade with Great Britain having, since the year 1825, been governed by Coasting Regulations, which deprive this department of the means of keeping any record of the interchange of goods between the two countries, except in so far as the article of corn is concerned.

With the view, however, of bringing down the comparison upon the aggregate Imports and Exports to the latest possible period, it has been thought advisable to introduce the averages of an additional term of three years, ending 5th January, 1826, the date at which the record of the Cross-Channel Trade was finally discontinued.

Inspector General's Office,
Custom House, London,
15th January, 1831.

WILLIAM IRVING,
Inspector General of Imports and Exports.

2 F

2.—A STATEMENT, showing the Annual Average Quantities of the following Articles retained for Home Consumption in Ireland, in the Triennial periods terminating on the 5th of January, 1790, 1800, 1810, 1820, and 1830 respectively; viz., TEA, COFFEE, SUGAR, FLAX, SEED, COTTON YARN, COTTON WOOL, WOOLLEN and WORSTED YARN; SILK, Raw and Thrown; IRON, Unwrought; TIMBER, DEALS, and COALS.

PERIODS.	ANNUAL AVERAGE QUANTITIES retained for HOME CONSUMPTION in IRELAND.							
	Tea.	Coffee.	SUGAR.			Flax Seed.	Cotton Yarn.	Cotton Wool.
			Raw.	Refined.	Total stated as Raw.			
Three Years ended	lbs.	lbs.	cwts.	cwts.	cwts.	Bush.	lbs.	lbs.
Mar. 25, 1790	1,738,874	44,379	189,255	9,913	916,106	339,745	68,717	1,351,680
" 1800	3,779,070	73,882	328,984	8,405	941,324	327,691	557,720	1,156,106
Jan. 5, 1810	3,351,188	173,273	353,656	30,056	404,768	326,527	1,043,637	3,213,394
" 1820	3,316,261	405,186	269,499	29,431	317,833	296,142	1,279,374	2,573,882
" 1826	3,544,298	377,463	301,808	61,697	406,789	460,048	2,510,393	4,368,656
" 1830	3,887,955	579,360	321,190	.....	.....	168,459	.....	2,478,563
Jan. 5, 1830								
ANNUAL AVERAGE QUANTITIES—continued.								
	Woollen and Worsted Yarn.	Silk, Raw and Thrown.	Iron Unwrought.	Timber, (eight inches square and upwards.)	Deals and Deal Ends, and Bat- ten, and Bat- ten Ends.	Coals.		
	lls.	lbs.	Tons.	Londs.	Hundreds.	Tons.		
Mar. 25, 1790	2,294	92,091	9,971	20,138	17,492	332,934		
" 1800	1,800	79,680	10,241	6,973	12,024	262,489		
Jan. 5, 1810	287,652	77,632	15,758	15,304	8,725	491,374		
" 1820	648,452	73,005	14,566	38,858	7,691	675,910		
" 1826	625,750	25,963	18,888	55,575	9,417	711,076		
" 1830	.....	3,190	871	66,583	12,071	796,773		

Note.—The view which this Statement affords of the average Consumption of the Triennial period, terminating on 5th January, 1830, is to a certain extent defective, inasmuch as the Coasting Regulations by which the Cross-Channel Trade has been governed since the year 1825, prevent the keeping of any record of goods imported duty free from Great Britain, either in the case of British Productions or of Foreign Merchandise, upon which duty has already been paid in a British Port; of the articles included in the present Account, those in respect to which the comparison is most affected by this circumstance, are, Refined Sugar, Flax Seed, Cotton Wool, Cotton Yarn, Woollen Yarn, Raw and Thrown Silk, and Unwrought Iron.

The consumption of Tea in Ireland cannot be ascertained for any annual period, later than the year ended 5th January, 1828, a regulation having been established in the course of the following

year, which requires that Tea, destined for consumption in Ireland, shall be charged with Duty in Great Britain, previously to its delivery from the Warehouse.

To compensate as far as possible for the defect in the averages of the period ended 5th January, 1890, it has been thought proper to introduce those of the period ended 5th January, 1886, the date at which the Duty-free Importations from Great Britain ceased to be recorded.

Inspector-General's Office,
Custom-House, London,
15th Jan. 1891.

WILLIAM IRVING,
Inspector-General of Imports and Exports.

3.—A STATEMENT, showing the Annual Average Quantities of the 1800, 1810, 1820, and 1830, respectively; distinguishing the Exports HORSES, BACON and HAMS, BEEF and PORK, BUTTER, MANUFACTURES, LINEN YARN, COTTON MANUFACTURES.

Periods.	ANNUAL AVERAGE QUANTITIES					
	Oxen.	Sheep.	Swine.	Horses.	Bacon and Hams.	Beef and Pork.
Three Years ended	No.	No.	No.	No.	Cwts.	Barre's.
Mar. 25, 1790	15,819	.....	5,636	2,068	17,022	88,568
" 1800	14,105	871	4,068	612	41,848	229,179
Jan. 5, 1810	19,876	10,308	9,890	3,868	152,070	211,458
" 1820	51,660	24,774	36,637	1,978	204,360	170,868
" 1826	57,895	62,819	78,913	2,496	389,318	143,725
" 1830	....	.....	.....	.....	.....	.....
ANNUAL AVERAGE QUANTITIES						
Mar. 25, 1790	138	....	49	211	3,960	188,981
" 1800	73	....	8	64	314	48,897
Jan. 5, 1810	227	27	....	104	2,096	66,824
" 1820	36	6	199	41	5,656	54,856
" 1826	32	110	1	42	1,696	46,206
" 1830	94	198	13	138	1,335	52,402
ANNUAL AVERAGE QUANTITIES						
Mar. 25, 1790	19,457	....	5,635	2,274	20,998	227,564
" 1800	14,178	871	4,066	756	42,262	278,075
Jan. 5, 1810	19,608	10,230	9,890	3,467	154,168	278,266
" 1820	51,916	24,780	36,886	2,019	210,038	225,220
" 1826	57,427	62,929	78,913	2,398	389,914	189,981
" 1830	....	....	....	....	....	....

Note.—In the foregoing Return, the Exports to Great Britain for the Triens terminating on the 5th January, 1830, are necessarily omitted, except in so far as consisted of Corn; other Articles, under the Coasting Regulations, by Cross-Channel Trade has been governed since the year 1825, being exports specific entry at the Custom-House.

Inspector-General's Office,
Custom-House, London,
15th Jan. 1831.

Articles exported from Ireland in the Triennial Periods ended 5th January, 1790, Britain from those to Foreign Countries; viz., OXEN, SHEEP, SWINE, and WHEAT FLOUR, OATS and OATMEAL, IRISH SPIRITS, LINEN

EXPORTED TO GREAT BRITAIN.						
Wheat and Wheat Flour.	Oats and Oatmeal.	Irish Spirits.	Linen Manufac- tures.	Linen Yarn.	Cotton Manufactures:	
					Entered by the Yard.	Entered otherwise than by the Yard.
Quarters.	Quarters.	Imp. Galls.	Yards.	Cwt.	Yards.	Value. l. s. d.
41,816	383,015	8	80,410,840	39,197	.....	47 16 0
24,077	320,470	291	32,966,029	16,434	159	19 16 11
61,997	673,895	331,968	37,812,960	17,177	10	110 11 3
112,110	873,179	35,463	43,330,964	10,005	186,713	4,997 5 1
375,781	1,301,183	527,918	49,061,073	3,181	5,997,918	14,887 1 7
523,619	1,637,509	684,680				
EXPORTED TO FOREIGN PARTS.						
70,640	27,978	161	3,790,914	.....	.....	3,213 18 0
1,578	3,559	2,083	3,126,340	27	3,963	9,494 5 1
1,495	3,543	1,221	2,063,227	2	77,438	20,303 9 2
3,387	7,293	50,570	4,064,347	.....	314,079	11,522 15 5
1,908	4,370	4,786	2,916,340	5	1,793,955	8,525 6 0
21	3,635	20,429	3,295,233	.....	4,163,212	3,296 16 2
EXPORTED TO ALL PARTS.						
112,656	312,993	164	34,191,754	29,197	.....	3,261 14 0
25,650	304,029	2,574	36,112,369	16,461	9,147	9,514 2 0
62,592	677,438	323,689	40,751,387	17,179	77,476	20,314 0 3
112,447	863,444	86,083	48,223,711	10,070	506,592	16,526 5 7
377,568	1,303,453	531,907	51,947,413	3,186	7,798,973	22,412 8 3
523,640	1,701,134	705,109				

The Averages of the Triennial period ended 5th January, 1826, are inserted in addition to those of the periods mentioned in the Order of the Honourable House, for the purpose of showing the comparative amount of the Exports to Great Britain, at the latest date to which the record of those Exports extends.

WILLIAM IRVING,
Inspector-General of Imports and Exports.

4.—A STATEMENT, showing the Annual Average Number and Tonnage of VESSELS entered Inwards and cleared Outwards, in the Ports of Ireland, in the Triennial Periods terminating on 5th January 1790, 1800, 1810, 1820, and 1830, respectively; distinguishing the Trade with Great Britain from the Trade with Foreign Parts.

TRIENNIAL PERIODS. Terminating on 5th January.	ANNUAL AVERAGE NUMBER AND TONNAGE OF VESSELS ENTERED INWARDS.					
	From GREAT BRITAIN.		From FOREIGN PARTS.		From ALL PARTS.	
	Number.	Tonnage.	Number.	Tonnage.	Number.	Tonnage.
1790	{ The Entries Inwards from Great Britain and from Foreign Parts are not distin- guished in the Records of this period. }				7,543	622,613
1800	6,323	544,723	686	97,754	7,009	642,477
1810	7,744	674,425	638	90,233	8,382	764,658
1820	10,018	823,307	987	138,577	10,955	961,884
1830	12,822	1,156,987	1008	168,142	13,830	1,325,079

Note.—There being no record of the Number and Tonnage of Vessels cleared Outwards, from the Ports of Ireland, for the first or second of the Triennial Periods included in the Order of the Honourable House, the foregoing Return is confined to the Vessels entered Inwards.

Office of Register General of Shipping,
Custom House, London,
15th January, 1831.

JOHN COVEY,
Register General of Shipping.

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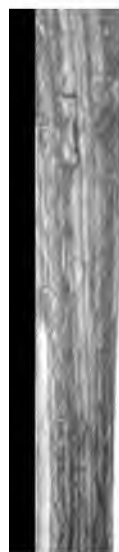
**PAPER MONEY, BANKING, AND
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Including those parts of the Evidence taken before the Committee of the House of Commons which explain the Scotch System of Banking.

By SIR HENRY PARNELL, BART. M.P.

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[REDACTED]





the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.2 billion to 1.5 billion.

As the world's population grows, the demand for food and other resources will increase. This will put pressure on the environment and on the world's food supply.

One way to meet this demand is to increase the amount of food that is produced. This can be done by using more land for agriculture, by using more water, or by using more fertilizers.

Another way to meet this demand is to increase the efficiency of food production. This can be done by using better farming techniques, by using better seeds, or by using better fertilizers.

There are many ways to meet the world's growing demand for food and other resources. It is up to us to decide which way is best.

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